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

**Cover Photo Top:**
*Highland Park Mill No. 1, Charlotte*
This mill complex encompasses a collection of structures erected from 1891 through 1992 and is significant as one of Charlotte’s oldest and longest running textile manufacturing plants. This 2018-2019 project has transformed the mill into a creative mixed-use of office, retail, restaurants, and food hall known as Optimist Hall with a private investment rehabilitation cost of $41 million.

**Cover Photo Middle:**
*Swift and Company Warehouse No. 2 and Caveness Produce Company Warehouse Raleigh*
Built by 1914 the wholesale grocery warehouse for Swift and Company occupied the building on the right, and the warehouse on the left was constructed by 1920 for the Caveness Produce Company. This 2017-2018 project in the Depot Historic District has repurposed the industrial spaces into offices and a special events venue with a private investment rehabilitation cost of $2.4 million.

**Cover Photo Bottom:**
*Richter Building, Wilmington*
This brownstone commercial building was constructed in 1903 by the Richter family, German immigrants, who operated a grocery store. This 2018-2020 project in the Wilmington Historic District has converted the building into Lighthouse Studios, a film production company, with a private investment rehabilitation cost of $603,000.

This publication was financed with federal historic preservation funds from the National Park Service, U. S. Department of the Interior. However, the contents and opinions do not necessarily reflect the views or policies of the U. S. Department of the Interior, nor does the mention of trade names or commercial products constitute an endorsement or recommendation by the U. S. Department of the Interior or the State of North Carolina.

Published February 2021
How we help North Carolina

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

Our mission

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

Identify

The HPO identifies historic places through a comprehensive architectural survey program. Since 1966, over 115,000 historic buildings, neighborhoods, and sites have been identified in North Carolina. They represent over 3,000 listings in the National Register of Historic Places (including more than 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 $3.253 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 2020, North Carolina has seen 4036 completed historic rehabilitation tax credit projects, representing $3.253 billion of private investment in historic building stock.

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. 51 of these communities have earned federal Certified Local Government (CLG) status and are eligible for federally-funded preservation grants through the HPO.

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

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

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

Visit us at: http://www.hpo.ncdcr.gov

For more information, contact Michele Patterson-McCabe, Grants Coordinator, 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/.

Figures are current through December 31, 2020.
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, 3,366 rehabilitation projects of income-producing and non-income-producing properties with a total estimated cost expended by private investors of $2.971 billion have been completed. From the inception of the federal program in 1976 through 1997, 670 projects were completed with $282.24 million in rehabilitation costs.

North Carolina has been one of 35 states (of 43 with a state income tax) that offers the "open to all" incentive of a state piggyback historic tax credit in addition to the federal credit. North Carolina was #4 in the nation in total private investment cost of $381.2 million for completed historic rehabilitation tax credit projects during federal fiscal year 2019. (National Park Service, FY 2019 Annual Report of the Federal Tax Incentives for Rehabilitating Historic Buildings.)

From 1978 to 2019 nationwide, $173.7 billion in historic tax credit related rehabilitation investment (adjusted for inflation) created 2.786 million jobs and $188.2 billion in GDP, 31% in the construction sector. (National Park Service, Annual Report on the Economic Impact of the Federal Historic Tax Credit for FY 2019.) 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.

Entire neighborhoods, towns, and cities benefit from these incentives. Historic rehabilitation projects have occurred in 91 of North Carolina’s 100 counties.
### TOP 12 Historic Tax Credit Projects Completed in NC

<table>
<thead>
<tr>
<th>PROJECT</th>
<th>LOCATION</th>
<th>INVESTMENT</th>
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</thead>
<tbody>
<tr>
<td>R. J. Reynolds Tobacco Company Tobacco Factories 60, 90 and 91 and Building 23-2</td>
<td>Winston-Salem</td>
<td>$350,849,533</td>
</tr>
<tr>
<td>American Tobacco Company</td>
<td>Durham</td>
<td>$167,430,704</td>
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<tr>
<td>Chesterfield Building</td>
<td>Durham</td>
<td>$84,000,000</td>
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<tr>
<td>Liggett &amp; Myers Tobacco Company</td>
<td>Durham</td>
<td>$81,835,865</td>
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<tr>
<td>Revolution Mill</td>
<td>Greensboro</td>
<td>$64,280,000</td>
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<tr>
<td>Proximity Print Works</td>
<td>Greensboro</td>
<td>$51,337,781</td>
</tr>
<tr>
<td>Rocky Mount Mills (Phases 1 &amp; 2)</td>
<td>Rocky Mount</td>
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<tr>
<td>R. J. Reynolds Tobacco Company Tobacco Factory 64</td>
<td>Winston-Salem</td>
<td>$43,596,237</td>
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<tr>
<td>Loray Mill (Project I)</td>
<td>Gastonia</td>
<td>$41,500,000</td>
</tr>
<tr>
<td>P. H. Hanes Knitting Company Three-building Complex</td>
<td>Winston-Salem</td>
<td>$41,404,336</td>
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<tr>
<td>Highland Park Mill No. 1</td>
<td>Charlotte</td>
<td>$41,000,000</td>
</tr>
<tr>
<td>Hill Building</td>
<td>Durham</td>
<td>$38,000,000</td>
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</tbody>
</table>
The National Park Service, which administers the federal Historic Preservation Fund, awarded over $17 million to NC as part of the Additional Supplemental Appropriations for Disaster Relief Act of 2019. These funds are providing recovery assistance to hurricane damaged historic properties and archaeological sites, listed or eligible for listing in the National Register of Historic Places. Projects include “bricks and mortar” repairs as well as resiliency planning and multiple architectural and archaeological surveys.

### Funded projects

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<thead>
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<th>Town</th>
<th>External Grant Project Name</th>
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<td>Boney Grist Mill</td>
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<td>Wallace</td>
<td>Old Baldy Lighthouse</td>
</tr>
<tr>
<td>Regellowood</td>
<td>Mill Prong</td>
</tr>
<tr>
<td>Swansboro</td>
<td>Old Baldy Lighthouse</td>
</tr>
<tr>
<td>Red Springs</td>
<td>Mill Prong</td>
</tr>
<tr>
<td>Durham</td>
<td>Hampton Mill</td>
</tr>
<tr>
<td>White Oak</td>
<td>Swan Quarter Hyde County Courthouse Repairs</td>
</tr>
<tr>
<td>Swan Quarter</td>
<td>Hyde County Courthouse Repairs</td>
</tr>
<tr>
<td>Pembroke</td>
<td>Pembroke Indian Education Resource Center Repairs (aka Pembroke High School)</td>
</tr>
<tr>
<td>Laurinburg</td>
<td>John Blue House Repairs</td>
</tr>
<tr>
<td>Sandoval</td>
<td>Lee County Courthouse Repairs</td>
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<tr>
<td>Red Springs</td>
<td>Mill Prong</td>
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<td>Pembroke</td>
<td>Pembroke Indian Education Resource Center Repairs (aka Pembroke High School)</td>
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<td>Laurinburg</td>
<td>John Blue House Repairs</td>
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<td>John Blue House Repairs</td>
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### Eligible Counties (61)

<table>
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<tr>
<th>Town</th>
<th>Internal Grant Project Name</th>
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<td>Battleship North Carolina</td>
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<td>Winnabow</td>
<td>Brunswick Town/Fort Anderson</td>
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<tr>
<td>Gibsons</td>
<td>St. Joseph’s Church (Douglas) Complex</td>
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<tr>
<td>New Bern</td>
<td>Four Oaks</td>
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<tr>
<td>Four Oaks</td>
<td>Harper House</td>
</tr>
<tr>
<td>5 counties</td>
<td>Comprehensive Architectural Surveys</td>
</tr>
<tr>
<td>12 counties</td>
<td>Shorescape Archaeological Survey</td>
</tr>
<tr>
<td>9 counties</td>
<td>Coastal Cemetery Archaeological Survey</td>
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<tr>
<td>All 61 counties</td>
<td>Historic Resilience Project</td>
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</table>
### NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO 100 NORTH CAROLINA COUNTIES

As of December 31, 2020

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

261 Projects
$196,711,122 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

WESTMARTIN 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.

Woodland-Olney School
Woodland, Northampton County
Constructed c. 1928, this former school, now affordable apartments in this rural community.
Rehabilitated 2019 with a private investment rehabilitation cost of $2.2 million.

Watson Center Brick Warehouse
Wilson, Wilson County
Circa 1900 tobacco warehouse, now 90 downtown market rate apartments & commercial space. Hosts visitor center and museum for adjacent Whirligig Park.
Rehabilitated 2015-2019 with a private investment rehabilitation cost of $18.4 million.

The Historic Rehabilitation Tax Credit Programs in North Carolina

4036 Projects
$3.253 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.

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

www.hpo.ncdcr.gov
Historic Preservation Tax Credit Projects
(as of January 1, 2021)
# NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 1

As of December 31, 2020

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

Sir Walter Raleigh Hotel
Raleigh, Wake County

1924 downtown hotel aka “third house of state government” through the 1950s: Raleigh’s only surviving historic hotel renewed in 2019 as 161 affordable apartments for seniors with amenities

Private investment rehabilitation cost of $17.7 million

Swift & Co. and Caveness Produce Warehouses
Raleigh, Wake County

1914-1920 industrial warehouses in the Depot National Register Historic District transformed into offices and special events venue

Rehabilitated 2017-2018 with a private investment rehabilitation cost of $2.4 million

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.

New Listing National Register of Historic Places
January 2021

600 Projects $229,425,252 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

4036 Projects $3.253 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 Credit Projects
(as of January 1, 2021)
## NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 2
### As of December 31, 2020

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**NC DISTRICT 3**

**Historic Preservation Tax Incentives within District 3**

- **386 Projects**
- **$155,899,622 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**

- **386 Projects**
- **$155,899,622 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**

**Weatherly Candy Factory**

Elizabeth City, Pasquotank County

The facades on these two 1902 store buildings have been restored with original storefronts into two retail spaces and four market-rate apartments above. Rehabilitated 2017-2019 with a private investment rehabilitation cost of $513,000.

**Fowler Buildings**

Elizabeth City, Pasquotank County

Rehabilitated 2017-2019 with a private investment rehabilitation cost of $513,000.

---

**1923 candy factory and adjacent 1923 Perry Motor Company building in Elizabeth City Historic District repurposed into 43 market-rate apartments with amenities.**

Rehabilitated 2018-2020 with a private investment rehabilitation cost of $6.2 million.

**The Imperial Tobacco Company Office Building, Kinston, Lenoir County**

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

**Weatherly Candy Factory, Elizabeth City, Pasquotank County**

Rehabilitated 2018-2020 with a private investment rehabilitation cost of $6.2 million.

---

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

- **4036 Projects**
- **$3.253 Billion 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.

---

**Ramona M. Bartos // Deputy SHPO**
**Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch**
**Sarah Woodard-David // Supervisor, Survey and National Register Branch**

[www.hpo.ncdcr.gov](http://www.hpo.ncdcr.gov)
Historic Preservation Tax Credit Projects (as of January 1, 2021)

Kinston

Located within the district

Located outside the district

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

- Located within the district
- Located outside the district

Congressional District

Interstates and US Highways

County Boundaries
## NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONRESSIONAL DISTRICT 3

**As of December 31, 2020**

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<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>
</tr>
</thead>
<tbody>
<tr>
<td>Beaufort</td>
<td>$185,750</td>
<td>19</td>
<td>38</td>
<td>$8,942,462</td>
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<td>$1,851,069</td>
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<td>249</td>
<td>$133,980,101</td>
<td>137</td>
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</tbody>
</table>
1943 Moderne-style theater replaced 1912 theater that burned. Featured live shows and movies through 1980. This 2019-2020 project restored the historic theater for use as a special events venue with an estimated private investment rehabilitation cost of $1.676 million.

Golden Belt Plant Mill No. 1
Durham, Durham County

Originally constructed 1901, Golden Belt Manufacturing Company produced cloth bags for smoking tobacco and later cigarette cartons through 1996. Rehabilitated 2016-2018 into a vibrant mixed-use community with a private investment rehabilitation cost of $33.2 million.

Orpheum Theater
Oxford, Granville County

1912 theater that burned. Featured live shows and movies through 1980. This 2019-2020 project restored the historic theater for use as a special events venue with an estimated private investment rehabilitation cost of $1.676 million.

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 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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Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch
Sarah Woodard-David // Supervisor, Survey and National Register Branch

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Historic Preservation Tax Incentives within District 4

1334 Projects
$968,439,037 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.
Historic Preservation Tax Credit Projects
(as of January 1, 2021)
### NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 4
As of December 31, 2020

<table>
<thead>
<tr>
<th>County</th>
<th>Federal HPF Grants since 1966</th>
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<th>Non-income-producing Tax Credit Projects since 1998</th>
<th>Non-income-producing Amount of Eligible Investment</th>
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<tbody>
<tr>
<td>Chatham</td>
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<td>7</td>
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<td>$15,141,166</td>
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<td>24</td>
<td>$34,350,704</td>
<td>67</td>
<td>$15,834,525</td>
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<td>Vance</td>
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<td>16</td>
<td>$7,138,110</td>
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<td>$476,902</td>
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<td>144</td>
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<td>456</td>
<td>$55,704,626</td>
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<td>323</td>
<td>$828,266,849</td>
<td>1011</td>
<td>$140,172,188</td>
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</table>
Served as a school from 1923 to 1977, and repurposed for affordable housing in late 1980s. Renewed in 2018 to 2019 with 44 affordable apartment units.

Private rehabilitation cost of $3.3 million.

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.

Historic Preservation Tax Incentives within District 5

141 Projects
$174,737,600 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

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.

The Historic Rehabilitation Tax Credit Programs in North Carolina

4036 Projects
$3.253 Billion Investment*
*The Federal and State Historic Rehabilitation Tax Credit Programs in North Carolina provide jobs and bolster the tax base by revitalizing existing buildings and infrastructure while preserving the state’s priceless historic character.

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

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Mitch Wilds // Supervisor, Restoration and Tax Credit Services Branch
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# NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 5

As of December 31, 2020

<table>
<thead>
<tr>
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<th>Federal HPF Grants since 1966</th>
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<th>Non-income-producing Tax Credit Projects since 1998</th>
<th>Non-income-producing Amount of Eligible Investment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alexander</td>
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<td>$1,096,206</td>
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<tr>
<td>Ashe</td>
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<td>$4,616,490</td>
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<tr>
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<td>11</td>
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<td>18</td>
<td>$10,537,314</td>
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<td>$1,383,449</td>
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<tr>
<td>Gaston</td>
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<td>11</td>
<td>$66,292,136</td>
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<td>$3,739,074</td>
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<td>$1,601,575</td>
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<td>$275,709</td>
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<td>2</td>
<td>$1,388,580</td>
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<td>5</td>
<td>$9,715,929</td>
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<td>$5,972,965</td>
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<td>75</td>
<td>$160,306,301</td>
<td>66</td>
<td>$14,431,299</td>
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</table>
In 1912 Moses and Cesar Cone opened first textile printery in the South that operated through 1977. Project completed in 2020, transforming 382,000 square foot complex into mixed-use, mostly residential, community of 217 apartments with a private rehabilitation investment of $51.3 million.

R. J. Reynolds Bailey Power Station
Winston-Salem, Forsyth County

R. J. Reynolds purchased Bailey Brothers Tobacco power plant in 1924; latest historic project in downtown Innovation Quarter. Rehabilitated 2014-2018 as a vibrant community of office, tech, retail, restaurant, brewery, entertainment, and event space; private investment of $30 million.

Minneola Mfg. Co. Cloth Warehouse
Gibsonville, Guilford County

Minneola Manufacturing Company, founded as the Minneola Cotton Mill in 1886, served as the dominant industry in Gibsonville until the mill’s closure in 1988. The Minneola Manufacturing Company Cloth Warehouse represents a vital aspect of the cloth manufacturing process 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 slow-burn construction techniques, it retains original steel wire glass windows and interior steel and pine columns and supports.

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Historic Preservation Tax Credit Projects
(as of January 1, 2021)

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

Congressional District
Interstates and US Highways
County Boundaries

Winston-Salem
Greensboro

0 2.5 5 10 Miles
## NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 6

As of December 31, 2020

<table>
<thead>
<tr>
<th>County</th>
<th>Federal HPF Grants since 1966</th>
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<th>Non-income-producing Tax Credit Projects since 1998</th>
<th>Non-income-producing Amount of Eligible Investment</th>
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<tr>
<td>Forsyth</td>
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<td>68</td>
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<td>66</td>
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<td>$17,960,016</td>
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<td>134</td>
<td>$802,242,976</td>
<td>273</td>
<td>$38,566,729</td>
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</table>
Historic Preservation
Tax Incentives within District 7

287 Projects
$75,037,268 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.

** Austin Department Store **
Smithfield, Johnston 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 cost of $2.4 million

** 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 **

4036 Projects
$3.253 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, 2021)
# NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 7

As of December 31, 2020

<table>
<thead>
<tr>
<th>County</th>
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<th>Non-income-producing Tax Credit Projects since 1998</th>
<th>Non-income-producing Amount of Eligible Investment</th>
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<tr>
<td>Harnett</td>
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<td>3</td>
<td>$6,852,758</td>
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<td>$30,000</td>
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<td>Johnston</td>
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<td>192</td>
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<td>95</td>
<td>$15,159,010</td>
</tr>
</tbody>
</table>
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 in the mid-20th century. The current project restored the façade and converted the building into a popular coffee shop, bakery, and offices.

Private rehabilitation cost of $823,000.

Dr. J. L. Henderson House
Concord, Cabarrus County

Originally constructed in the 1870s in the Italianate style, the house underwent extensive modifications in the 1910s for a Colonial Revival appearance. This 2019-2020 project transformed this residence into a law office.

Private investment rehabilitation cost of $226,000.

The Historic Rehabilitation Tax Credit Programs in North Carolina

4036 Projects
$3.253 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.

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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 significant for its heavy-timber construction and mill grain handling system, in particular the tall grain bins on the upper floors.

The Historic Preservation Tax Incentives within District 8
132 Projects
$114,443,441 Investment*

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

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

As of December 31, 2020

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<tr>
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<th>Non-income-producing Amount of Eligible Investment</th>
</tr>
</thead>
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<tr>
<td>Cabarrus</td>
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<td>$21,478,915</td>
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<tr>
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<td>3</td>
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</table>
J. L. Austin Company Store
Wingate, Union County

1904 department store in the Wingate Commercial Historic District restored to historic appearance for university retail shop
Rehabilitated 2011-2014 with a private investment rehabilitation cost of $74,000

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

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

Highland Park Mill No. 1
Charlotte, Mecklenburg County

Highland Park Mill No. 1 possesses industrial significance as a major textile mill in Charlotte. Built in 1891, the mill was Charlotte’s fifth cotton mill. By 1907 the concern had grown to become the nation’s third-largest gingham producer and included two other plants. This industrial complex encompasses a series of interconnected one- and two-story, buildings erected from 1891 through 1922.

The Historic Rehabilitation Tax Credit Programs in North Carolina

4036 Projects
$3.253 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.

* 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

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

www.hpo.ncdcr.gov
Historic Preservation Tax Credit Projects (as of January 1, 2021)

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

- Located within the district
- Located outside the district

Congressional District
Interstates and US Highways
County Boundaries

Monroe
Charlotte
Matthews
Union Co.
Monroe
Anson Co.
Richmond Co.
Hoke Co.
Robeson Co.
Lumberton
Fayetteville
Cumberland Co.
## NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 9
### As of December 31, 2020

<table>
<thead>
<tr>
<th>County</th>
<th>Federal HPF Grants since 1966</th>
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<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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**NC DISTRICT 10**

**Spencer’s Inc. Buildings 1, 3, 4, 5**
Mt. Airy, Surry County

Ca. 1926 Mount Airy Knitting Company (renamed Spencer’s Inc. in 1962) produced children’s clothing until 2007, expanding over the years into a dozen 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.

**Spencer’s Inc. Bldgs. 11-12**
Mt. Airy, Surry County

The ca. 1888 Sparger Bros. Tobacco Factory No. 1 and 1890 warehouse addition are the oldest buildings in the Spencer’s complex. In 1968, Spencer’s, Inc., purchased the building and also expanded into the adjacent 1929 commercial Building 13. This 2018-2019 project transformed these buildings into 64 market rate apartments with amenities. Private investment rehabilitation cost of $11 million.

**MOORESVILLE HISTORIC DISTRICT**
Mooresville, Iredell County

A 2020 boundary increase added nearly 100 buildings to the existing district which had concentrated on its downtown, helping to tell the full story of Mooresville development through 1964, including its “in-town” residential neighborhoods. Now eligible for historic tax credits.

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

4036 Projects
$3.253 Billion Investment*

The Federal and State Historic Rehabilitation Tax Credit Programs in North Carolina provide jobs and bolster the tax base by rehabilitating 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.

* 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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www.hpo.ncdcr.gov
Historic Preservation Tax Credit Projects
(as of January 1, 2021)

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

Congressional District
Interstates and US Highways
County Boundaries
# NORTH CAROLINA STATE HISTORIC PRESERVATION OFFICE ASSISTANCE TO CONGRESSIONAL DISTRICT 10

As of December 31, 2020

<table>
<thead>
<tr>
<th>County</th>
<th>Federal HPF Grants since 1966</th>
<th>National Register Listings</th>
<th>Income-producing Tax Credit Projects since 1976</th>
<th>Income-producing Amount of Eligible Investment</th>
<th>Non-income-producing Tax Credit Projects since 1998</th>
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Historic Preservation Tax Incentives within District 11

394 Projects
$233,576,719 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.

SPOTLIGHT TAX CREDIT PROJECTS

Brown Livery Stable
Hendersonville, Henderson County

Built in 1915, livery stable served as the town’s first automobile agency and in the 1940s hosted a Ford dealership. This 2013-2018 project transformed the building into a coffee / gift shop on the first floor and upstairs commercial offices.

Private investment rehabilitation cost of $350,000.

Grey Hosiery Mill
Hendersonville, Henderson County

Built in 1915 with later additions and an integral part of city’s economy until closing in 1967. 2018-2019 project converted the building into 35 apartments with amenities.

Private investment rehabilitation cost of $7.2 million.

HAYWOOD COUNTY HOSPITAL
Waynesville, Haywood County

Built in 1927, the Haywood County Hospital was Haywood County’s primary medical campus during the majority of the 20th century. Expanded in 1952 and 1958, the facility contained 154 beds at the height of its operations.

HAYWOOD COUNTY HOSPITAL
Waynesville, Haywood County

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New Listing
National Register of Historic Places

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Historic Preservation Tax Credit Projects
(as of January 1, 2021)

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

**Legend**
- Congressional District
- Interstates and US Highways
- County Boundaries

**Map**
- Asheville
- Swain Co.
- Haywood Co.
- Jackson Co.
- Macon Co.
- Cherokee Co.
- Clay Co.
- Graham Co.
- Henderson Co.
- Rutherford Co.
- Dare Co.
- McDowell Co.
- Polk Co.
- Burke Co.
- Yancey Co.
- Avery Co.
- McDowell Co.
- Mitchell Co.
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- Burke Co.
- Yancey Co.
- Avery Co.
- McDowell Co.
- Mitchell Co.
### North Carolina State Historic Preservation Office Assistance to Congressional District 11

As of December 31, 2020

<table>
<thead>
<tr>
<th>County</th>
<th>Federal HPF Grants since 1966</th>
<th>National Register Listings</th>
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<th>Non-income-producing Tax Credit Projects since 1998</th>
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**SPOTLIGHT**
**TAX CREDIT PROJECTS**

The Highland Park Mill No. 1 complex encompasses structures erected from 1891-1992 and is one of Charlotte’s oldest and longest running textile manufacturing plants. This 2018-2019 rehabilitation transformed the 138,000 square foot complex into an office and retail hub with a food hall known as Optimist Hall.

Private investment rehabilitation cost of $41 million.

**HIGHLAND PARK MILL NO. 1**
Charlotte, Mecklenburg County

**BEFORE**

![Highland Park Mill No. 1 before rehabilitation](image)

**AFTER**

![Highland Park Mill No. 1 after rehabilitation](image)

**SAVONA MILL**
Charlotte, Mecklenburg County

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

**JOHNSTON MILL**
Charlotte, Mecklenburg County

Johnston Mill is among Charlotte’s most intact surviving textile mills, comprised of an original 1913 wing with an addition built in the 1920s.

It is currently under rehabilitation as a historic tax credit project for use as market-rate and affordable housing.

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

4036 Projects
$3.253 Billion Investment*

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.

*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.

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

www.hpo.ncdcr.gov
Historic Preservation Tax Credit Projects (as of January 1, 2021)

- **Lincoln Co.** (10 credit projects)
- **Mecklenburg Co.** (12 credit projects)
- **Iredell Co.** (5 credit projects)

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

Map details include:
- Charlotte
- Huntersville
- Monroe
- Matthews
- Gaston Co.
- Cabarrus Co.
- Union Co.
- Rowan Co.
- Kannapolis
- Concord
- Matthews
- Lincoln Co.
- Gaston Co.
- Iredell Co.
- Cabarrus Co.
- Union Co.
- Rowan Co.
- Kannapolis
- Concord
- Iredell Co.
- Gaston Co.
- Cabarrus Co.

The map visually represents the distribution of tax credit projects across different counties, with those in Mecklenburg Co. being the most prominent, indicating a greater concentration of projects in that area.
<table>
<thead>
<tr>
<th>County</th>
<th>Federal HPF Grants since 1966</th>
<th>National Register Listings</th>
<th>Income-producing Tax Credit Projects since 1976</th>
<th>Income-producing Amount of Eligible Investment</th>
<th>Non-income-producing Tax Credit Projects since 1998</th>
<th>Non-income-producing Amount of Eligible Investment</th>
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</thead>
<tbody>
<tr>
<td>Mecklenburg</td>
<td>$201,912</td>
<td>107</td>
<td>64</td>
<td>$206,242,733</td>
<td>312</td>
<td>$49,172,620</td>
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<tr>
<td>TOTALS</td>
<td>$201,912</td>
<td>107</td>
<td>64</td>
<td>$206,242,733</td>
<td>312</td>
<td>$49,172,620</td>
</tr>
</tbody>
</table>
**SPOTLIGHT**

**TAX CREDIT PROJECTS**

The ca. 1928 May Hosiery Mills Knitting Mill remained in operation through 1982 and is one of a few historic hosiery buildings remaining in Burlington, a town known for its 20th-century dominance in that industry. This 2017-2019 project transformed the mill into 68 market-rate apartments with amenities.

Private investment rehabilitation cost of $9.3 million

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The ca. 1904 vernacular cottage in the Milton Historic District was rehabilitated in 2019-2020 for continued use as a single-family rental residence.

Private investment rehabilitation cost of $258,000

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**EAST SPENCER GRADED SCHOOL**

East Spencer, Rowan County

East Spencer Graded School, the only public school for the town’s white youth from around 1900 until desegregation in 1969, is locally significant as an increasingly rare example of early twentieth-century institutional architecture in Rowan County. The school, which served students from first grade through high school, features two buildings: a one-story masonry building erected in 1903 and expanded in 1913, and a 1921 two-story-on-basement, Classical Revival-style building.

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The Historic Rehabilitation Tax Credit Programs in North Carolina

4036 Projects

$3.253 Billion Investment*

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

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

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**NC DISTRICT 13**

309 Projects

$220,644,122 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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<th>Non-income-producing Amount of Eligible Investment</th>
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