



Prince Charles Hotel



Bow Street Warehouses



Cameo Theater



Culbreth Warehouse



Capitol Department Store

# *The Secretary of the Interior's Standards for Rehabilitation*

## *Certified Local Government Training*

Fayetteville, February 20, 2016

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# What is Rehabilitation?

Rehabilitation is defined as “the process of returning a property to a state of utility, through repair or alteration, which makes possible an efficient contemporary use while preserving those portions and features of the property which are significant to its historic, architectural, and cultural value.”

Rehabilitation is the most commonly used of the four basic treatments for historic properties.

The other treatments are:

- Preservation;
- Restoration; and
- Reconstruction

## *The Secretary of the Interior's Standards for Rehabilitation?*

- The *Standards* are ten principles developed by the Secretary of the Interior to guide work on historic properties.
- The *Standards* are used to judge the appropriateness of the proposed work to the historic property.
- The *Standards* and the accompanying *Guidelines* are used by architects, property owners/managers, and developers when developing rehabilitation projects and by the State Historic Preservation Office, the National Park Service, and historic preservation commissions when reviewing proposed work to a historic property.

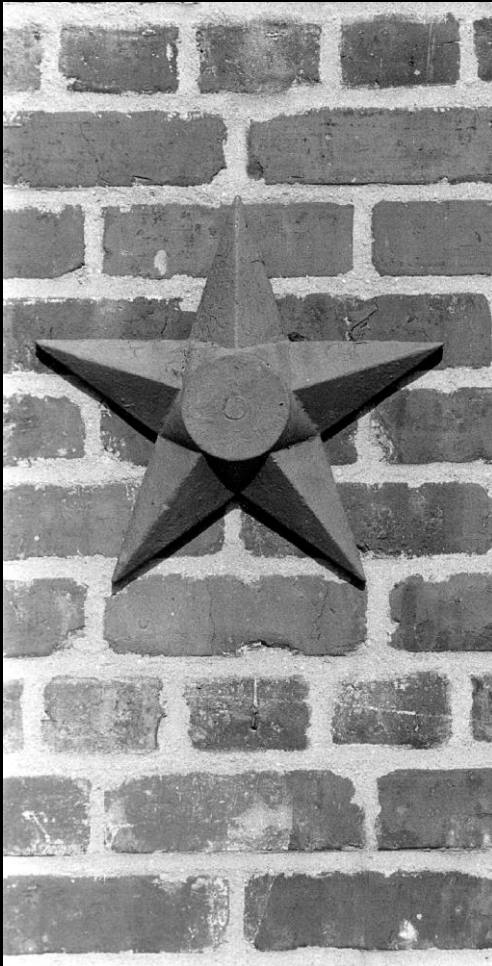


and the accompanying  
*Guidelines for Rehabilitating  
Historic Buildings*

- **Identify, Retain and Preserve** - Forms and detailing of architectural materials and features that are important in *defining the historic character* should be identified, retained and preserved.
- **Protect and Maintain** – Protection involves the least degree of intervention and is preparatory to other work including maintenance.
- **Repair** – Repairing of historical materials begins with the least degree of intervention but can also include limited replacement in kind or with compatible substitute materials.

# *Guidelines for Rehabilitating Historic Buildings*

- **Replace** – Replacement should be in kind or with compatible substitute materials. Materials that could be reasonably repaired and preserved should not be replaced.
- **Design for Missing Features** – When an entire interior or exterior feature is missing, it no longer plays a role in physically defining character of the building unless it can be accurately recovered in form and detailing through the process of carefully documenting the historical appearance.
- **Alterations/Additions** – It is important that alterations do not radically change, obscure, or destroy character-defining spaces, materials, features, or finishes.



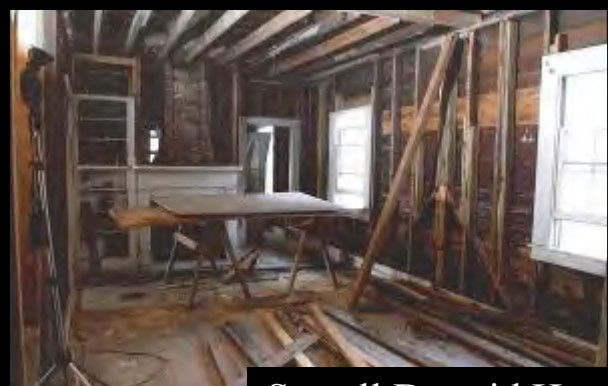
**Design  
Guidelines  
for  
Raleigh  
Historic  
Districts**

The Standards are used by many local governments in addition to their design guidelines. Many guidelines are derived from the Standards.

# *Standard 1*

A property shall be used as it was historically or be given a new use that requires minimal change to its distinctive materials, features, spaces, and spatial relationships.

This Standard is the easiest to meet and may include:  
single family residences remaining as single family  
or multi family being returned to single family, or...



**Sewell Duguid House**  
Wilmington, New Hanover County  
Proposed \$42,000 investment



**House**  
Salisbury, Rowan County



**Glencoe Mill Village**  
Burlington, Alamance County



**Red Hill Plantation**  
Granville County





**Edenton Cotton Mill**  
Edenton, Chowan County



**Main Street**  
Durham, Durham County



larger buildings being divided for condominiums or apartments, or...



**Austin Building**  
Smithfield, Johnston County

**Coon School**  
Wilson, Wilson County







Before

**Lowder Hardware Building**  
Albemarle, Stanly County



After

commercial projects...

After



**Bear-Munson Building**  
Wilmington, New Hanover County



Before



**Blount Harvey Building**  
Greenville, Pitt County



Imperial Tobacco Warehouse  
Rocky Mount, Nash County



industrial complexes, and...





Garage  
Isenhour House  
Sanford, Lee County



Barn  
Shelton Plantation  
Chowan County



...other certified historic outbuildings, such as garages and barns.



Potential problems in site planning could arise if the new use requires many alterations including more parking spaces.

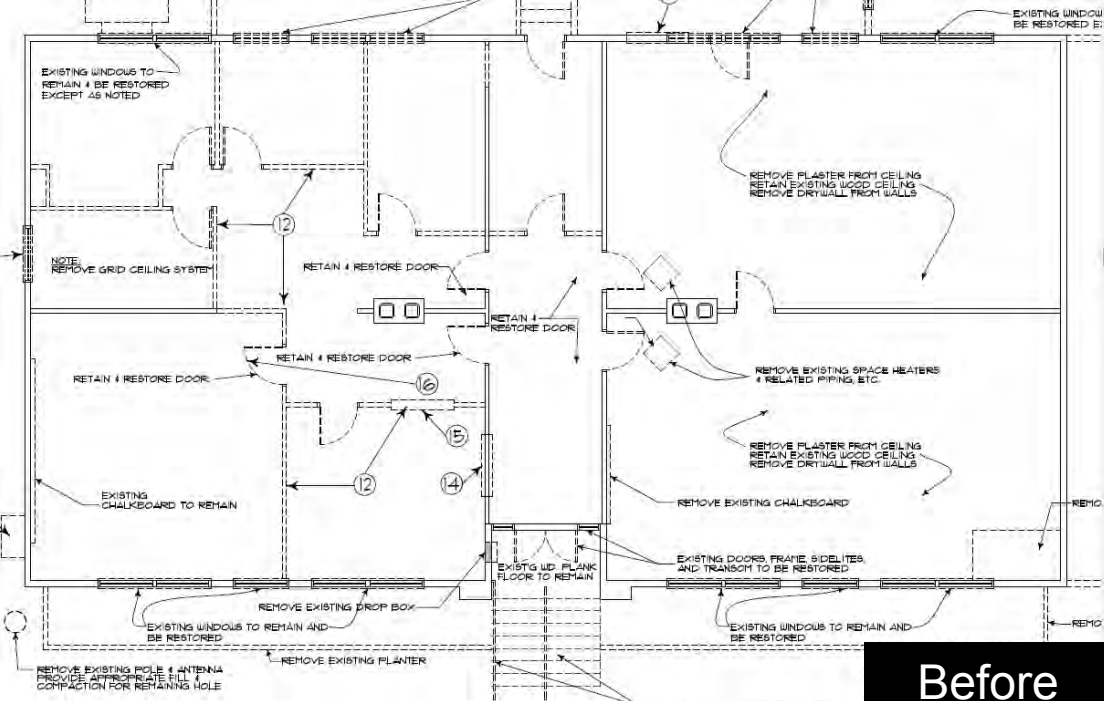
Left – increased parking resulted in the loss of a significant tree-lined walkway.

Henry Berry Lowry House  
Pembroke, Robeson County



Right – Relocated buildings should be sensitively sited. The new site should be as similar to the historic site as possible in terms of: setting, location, design, workmanship, materials, feeling, and association.



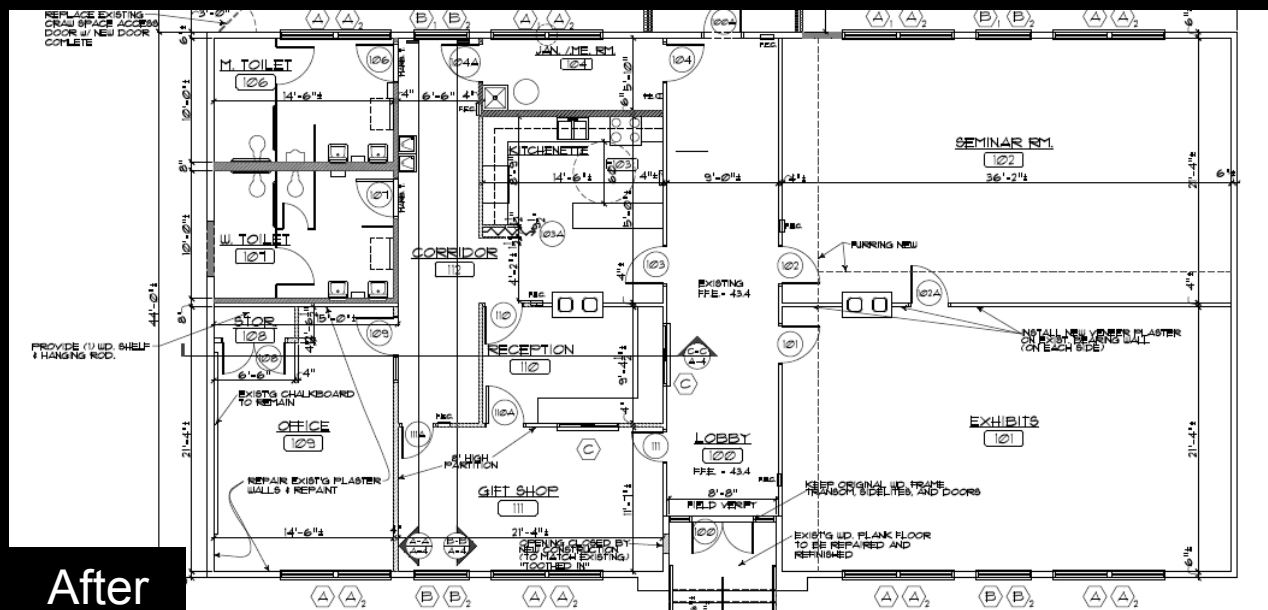


Before

## Floor Plan Changes Summary

- Two classrooms remain in their original configuration and are used for exhibit space and lecture.
- One classroom was divided up for mechanical, kitchenette, and bathrooms.
- One classroom was divided up for office, reception, and gift shop.
- The bathroom and mechanical room walls go to the underside of the ceiling.
- The office and kitchenette walls are only 8 foot tall.

The Princeville School was rehabilitated for a museum and welcome center.



After

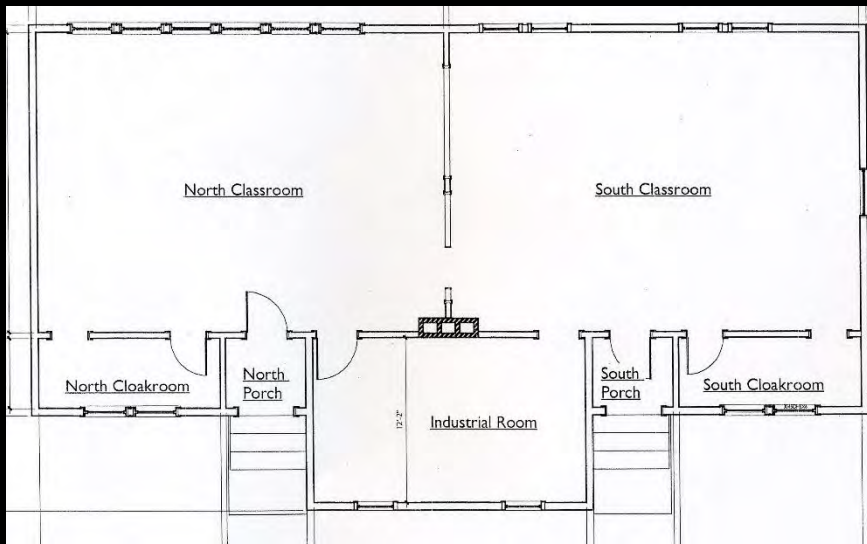
Princeville School  
Princeville, Edgecombe County



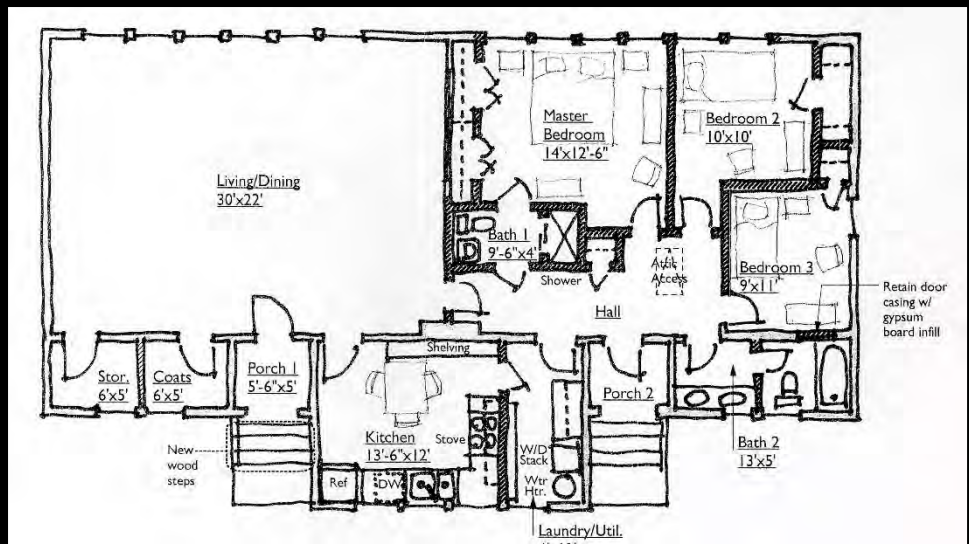
Princeville School  
Princeville, Edgecombe County







Before



After

Morgan School  
Nash County

The Morgan School was to be rehabilitated as a single-family residence.



## *Standard 2*

The historic character of a property shall be retained and preserved. The removal of distinctive materials or alterations of features, spaces, and spatial relationships that characterize a property shall be avoided.



- ❑ Retain character defining features, such as windows.
- ❑ Historic windows are made of superior materials, their existence is a testimony to the quality of materials given the frequent lack of maintenance, they are easy to maintain and repair, they are highly energy efficient when combined with a storm window, and the practice is sustainable – unlike replacement windows.



Secure window sills



Remove deteriorated material, kill wood feeding pathogens, repair with epoxy, prime, and paint



Primed window after deteriorated bottom rail and bottom of stile were repaired



Prince Charles Hotel  
Fayetteville, Cumberland County







Historic, but deteriorated and coated standing and flat seam metal roof.



New metal roof. Note large ridge cap and corrugated pans.



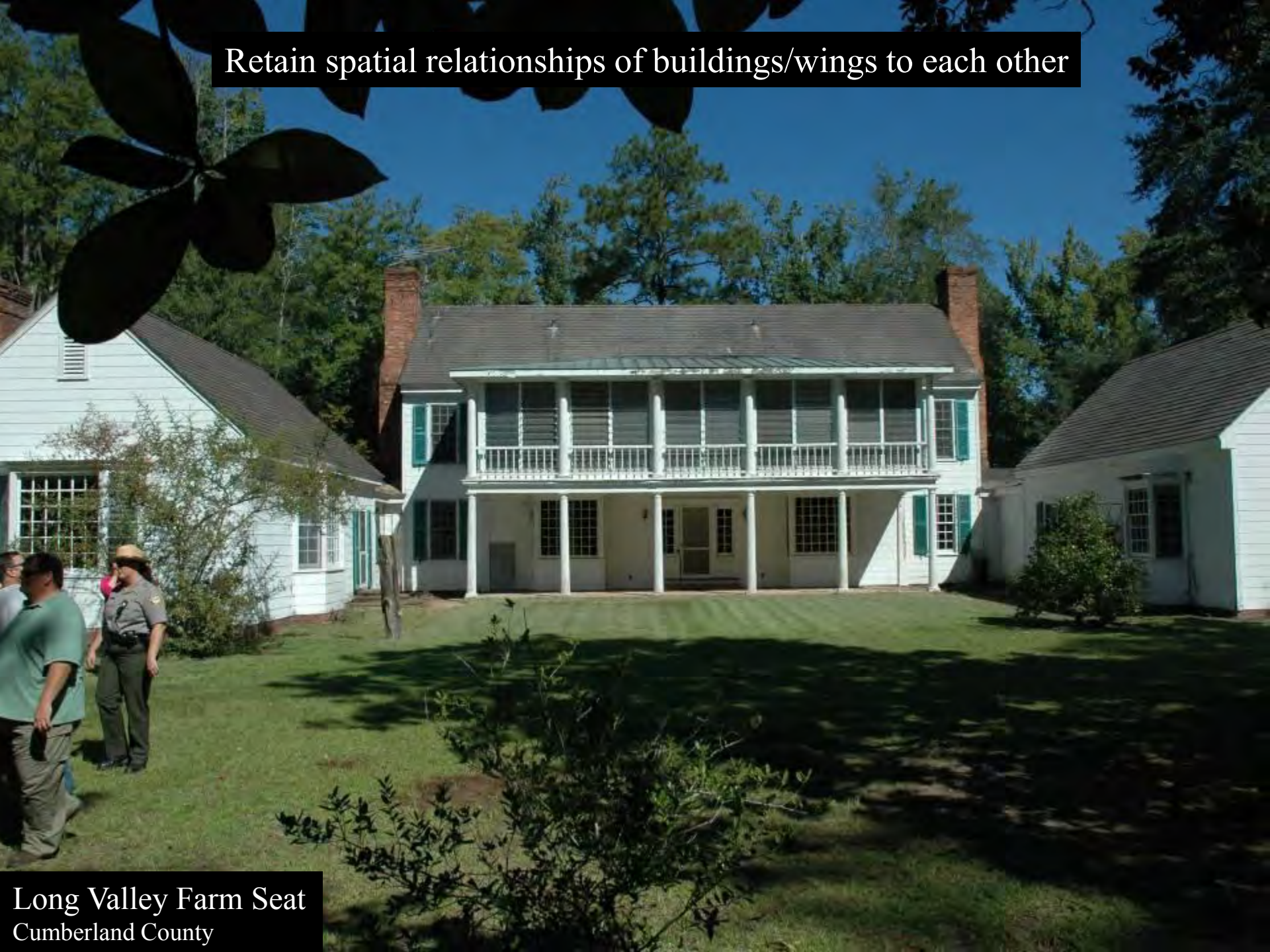
New metal roof. Note large ridge cap.



New metal roof. Note large ridge cap.



Retain spatial relationships of buildings/wings to each other

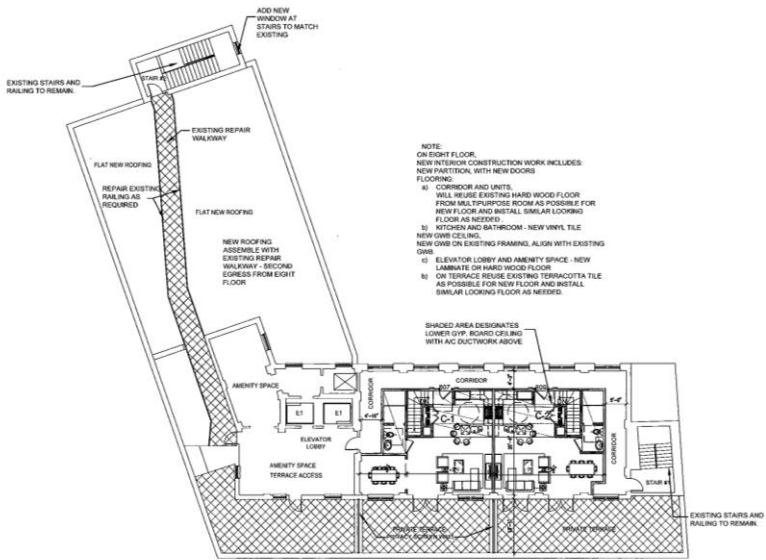


Long Valley Farm Seat  
Cumberland County



Retain significant corridors and common spaces





**LEGEND**

- EXISTING EXTERIOR WALL
- EXISTING EXTERIOR WALL
- NEW PARTITION
- NEW EXTERIOR OR STRUCTURAL WALL
- EXISTING COLUMN WITH NEW FIRE PROTECTION
- SHAVED AREA DESIGNATES LOWER OVP. BOARD CEILING WITH A/C DUCTWORK ABOVE

**A-9** UNIT TYPE  
**222** UNIT NAME

**GENERAL NOTES:**

- ALL NEW FLOORING MATERIALS TO BE SLIP RESISTANT TO COMPLY WITH ADA.
- ALL DIMENSIONS TO ORIGINAL FINISH.
- REFER TO PLUMBING DRAWINGS FOR PLUMBING FUTURE SCHEDULE AND CODES.
- ALL SIGNAGE TO COMPLY WITH ADA CODES.
- PROVIDE DETECTABLE WARNING: THESE WARNING SHALL COMPLY W/19E AMERICAN NATIONAL STANDARD METHODIE 1117.1-1988 AND F.A.C. SEC. 11-4.29 AS APPLIED STOP OR HWT (OUTDOORS) OR GROoved SURFACE (INDOORS) REFER TO EXISTING ROOM PLANS FOR MATERIALS, DIMENSIONS & DOOR TYPE.
- PROVIDE A/C NECESSARY FOR SPRINKLER HEADS COLOR WHITE ALONG WITH WHITE STROKE LOCUS. PROVIDE CEILING MOUNTED GREEN TRANSPARENT EYE BOLT.
- ALL MATERIALS THAT WILL REMAIN ON FLOOR, WALL AND CEILING TO BE CLEAN, PREPARE, PATCH, OR RESTORE.

**PROJECT DESIGN TEAM**  
**PRINCE CHARLES HOLDINGS, LLC**  
ARCHITECTS, L.L.C.  
1000 W. UNIVERSITY BLVD.  
SUITE 1000  
FAYETTEVILLE, NORTH CAROLINA 27706-9695

**OWNER:**  
**PRINCE CHARLES HOLDINGS, LLC**  
1000 W. UNIVERSITY BLVD.  
SUITE 1000  
FAYETTEVILLE, NC 27706-9695

**PROJECT:**  
**PRINCE CHARLES RESIDENCE**  
HISTORIC PRESERVATION SET  
FAYETTEVILLE, NC

**SHEET TITLE:**  
**PROPOSED PLAN**  
**EIGHTH FLOOR**

**DATE:** 09/23/2015  
**JOB #:** 02.01A  
**A-5**



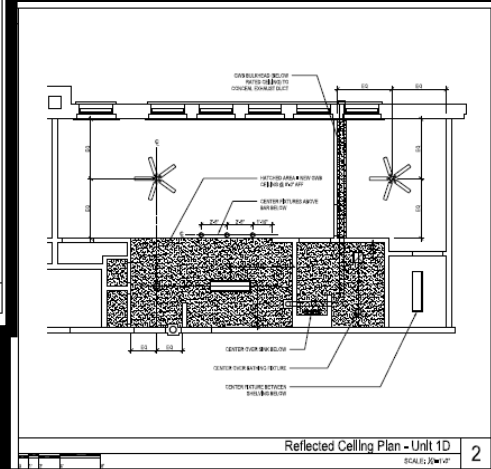
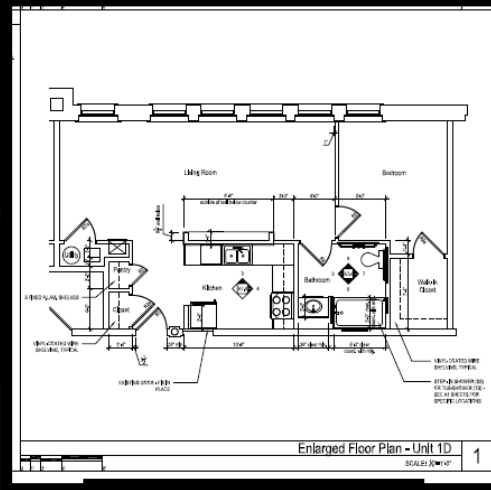
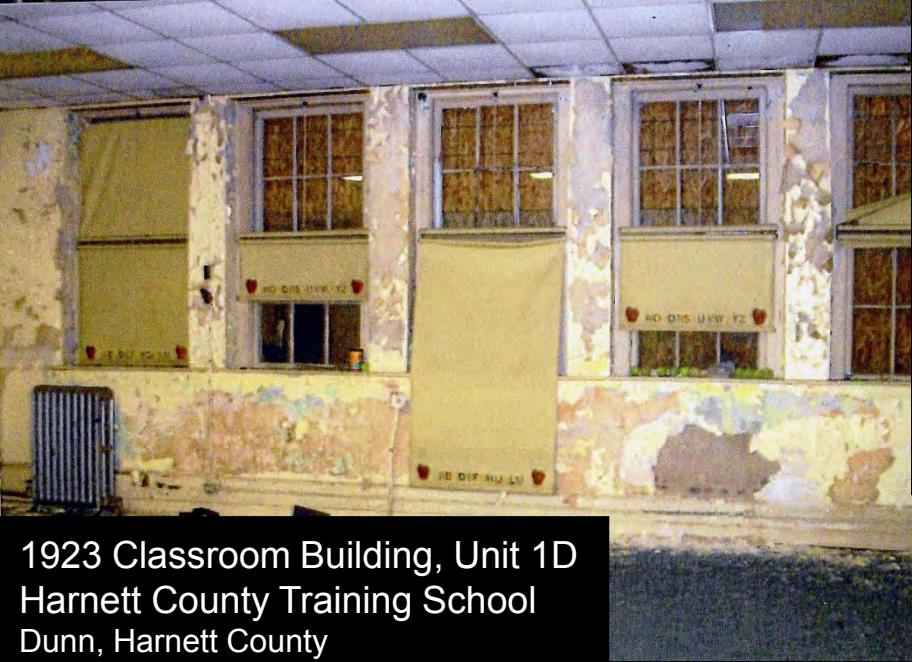
**1** EIGHT FLOOR PROPOSED PLAN  
SCALE: 1/16" = 1'-0"

**Prince Charles Hotel**  
Fayetteville, Cumberland County



The eighth floor ballroom cannot be cut into two apartments as the volume of the space will be changed.





Floor Plan – Unit 1D

Reflected Ceiling Plan – Unit 1D

1923 Classroom Building, Unit 1D  
 Harnett County Training School  
 Dunn, Harnett County



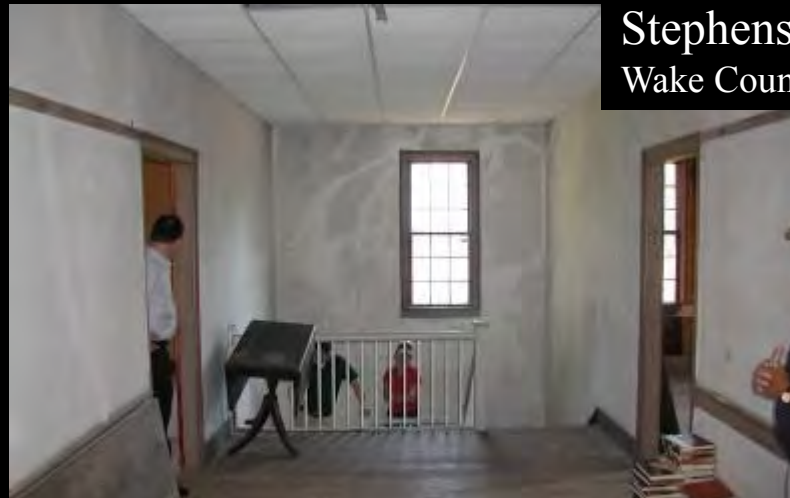
Unit 1D - Later drop ceilings were removed. The volume of space was retained along the exterior wall, but apartments received a one-hour fire rating by installing sheetrock over the plaster walls and wood ceilings and Gypcrete was floated atop the wood floor.



Strickland House  
Wake Forest, Wake County



Stephenson House  
Wake County



Materials that were installed after the period of significance, such as drop ceilings, paneling, and linoleum flooring, are not regarded as historic

## *Standard 3*

Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or elements from other historic properties, shall not be undertaken.





Raleigh, Wake County



These houses used to be similar before the house on the right was changed to resemble a Federal style house. The changes resulted in the loss of the porch and brackets, front gable, roof overhang, and windows.



House  
Wake County



Do not create an earlier appearance by adding molding or other typical features from earlier periods.

# *Standard 4*

Changes to a property that have acquired historic significance in their own right shall be retained and preserved.



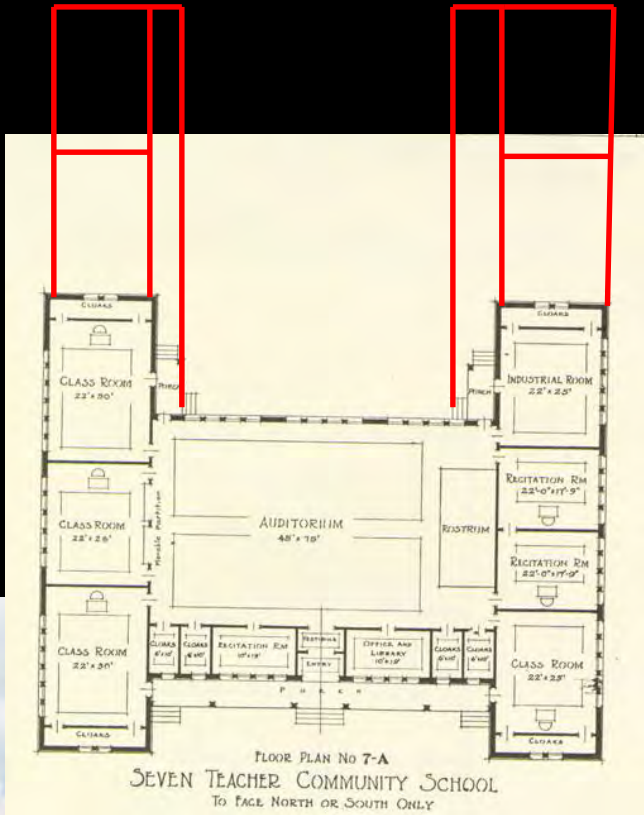


Danielhurst Plantation  
Edgecombe County

Retain historic building relationships as they evolve during the period of significance.



The early addition created a double loaded corridor and eliminated the open air access to the three classrooms on the north wing as well as blocking the windows in the auditorium.



E. J. Hayes School  
Williamston, Martin County



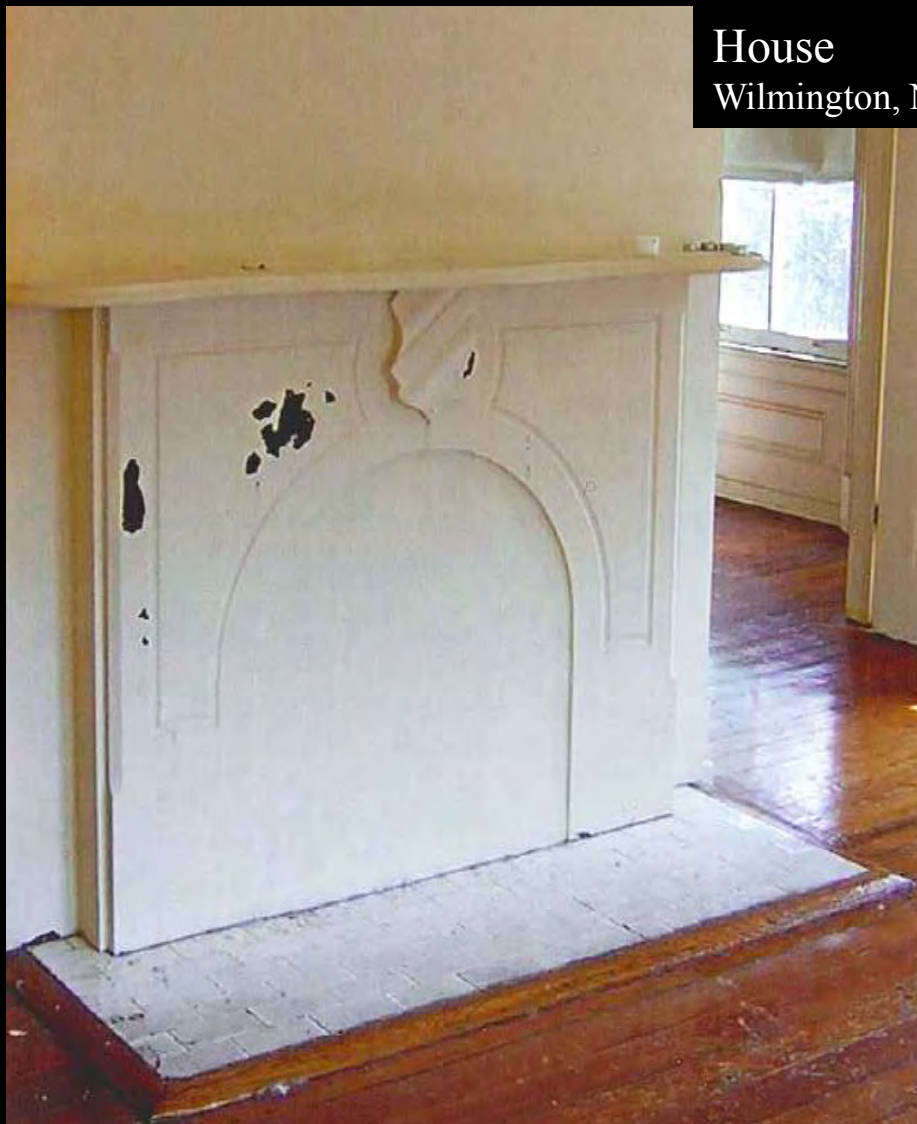




Preserve later significant features, such as the wrap-around-porch and the bathroom that was installed on the front porch off of the front door.



House  
Wilmington, New Hanover County



Retain original and historic features, such as mantels, as part of the architectural record. In this house the downstairs was updated during the period of significance and the original upstairs mantels were retained.



Masonic Building  
Smithfield, Johnston County



The large 1920s picture window, that dated from the building's use as a library, was installed at the end of the period of significance and as such was retained and repaired.





Harnett County Training School  
Dunn, Harnett County



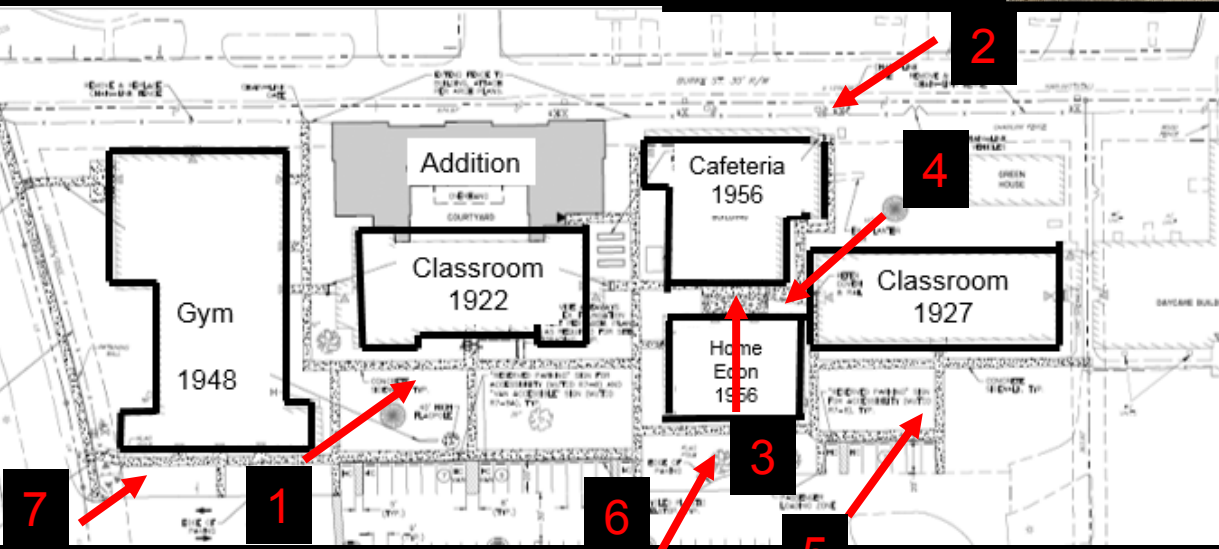
1 - 1922 Original Classroom



2 - 1956 Cafeteria



3 - 1956 Cafeteria



All five buildings were built during the period of significance and are historic.



4 - 1956 Multi-purpose



7 - 1948 Gym



6 - 1956 Multi-purpose



5 - 1927 Classroom

# *Standard 5*

Distinctive materials, features, finishes, and construction techniques or examples of craftsmanship that characterize a property shall be preserved.



Cool Spring Tavern  
Fayetteville, Cumberland County



Retain historic porches,  
balustrades, and windows,  
and doors.



E. A. Poe House  
Fayetteville, Cumberland County

Preserve historic materials, finishes, features and construction techniques including plaster moldings and centerpieces, built-ins, parquet flooring, and millwork (mantels, baseboards, and door and window surrounds).





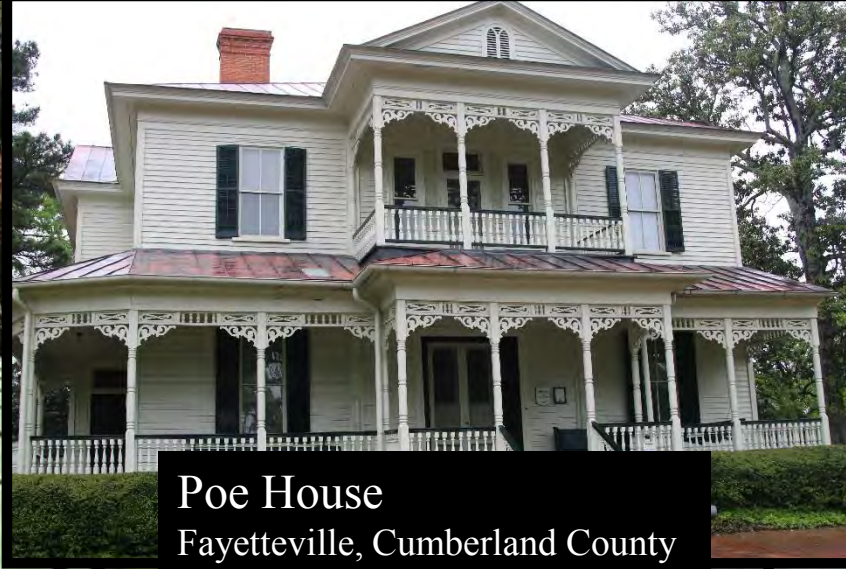


Preserve historic finishes, including simple finishes, such as wood sheathed ceilings and walls, balustrades, windows, doors, surrounds, and floors

# *Standard 6*

Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and where possible, materials. Replacement of missing features shall be substantiated by documentary and physical evidence.





Poe House  
Fayetteville, Cumberland County



Bellamy Mansion  
Wilmington, New Hanover County

Deteriorated metal roofs may be salvageable using elastomeric paints.





Slate roofs should be repaired by a knowledgeable craftsman



Repair or replace siding only as needed







Remove paint without causing damage. Heat guns/plates, the Silent Paint Stripper (infrared), and hand scraping are the least damaging.





Window repair workshop, April 13, 2012  
Chowan County Courthouse  
Edenton, Chowan County



Retain historic window sash. (1) The material is superior to newer sash; (2) the sash can be easily repaired; (3) newer sash have a finite life and as such are not sustainable; and (4) when coupled with a storm sash they can be more energy efficient than a new unit.

Exterior



Interior



Secure window openings without nails while work is ongoing

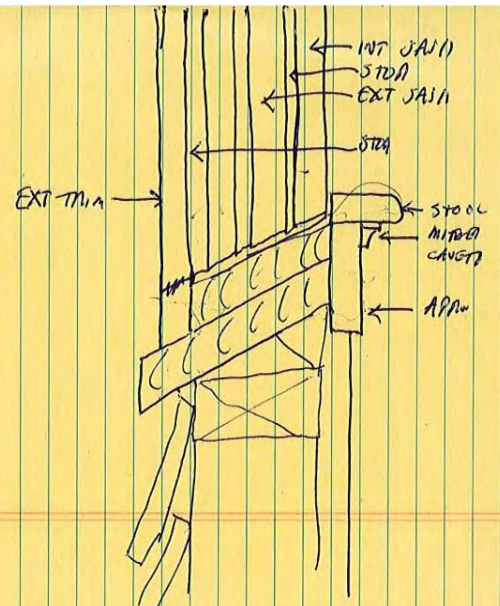
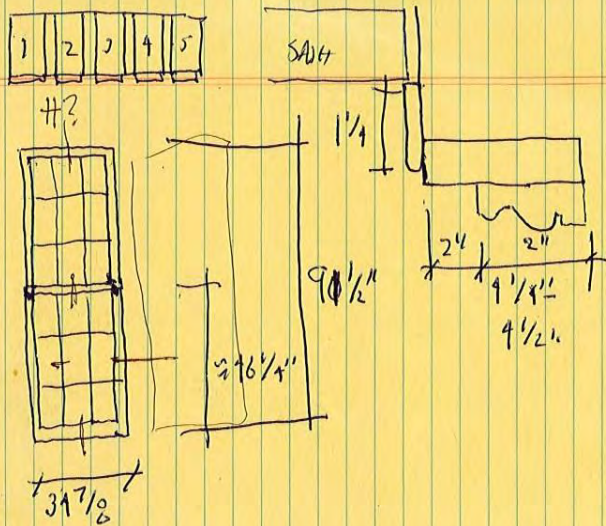




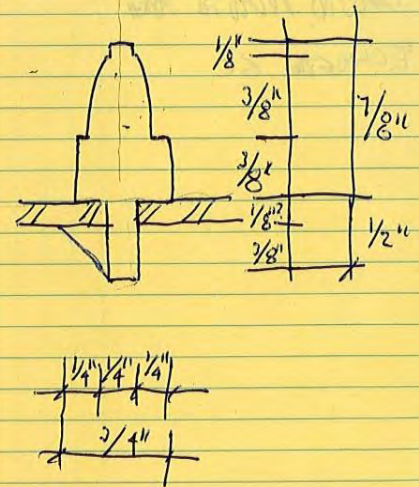
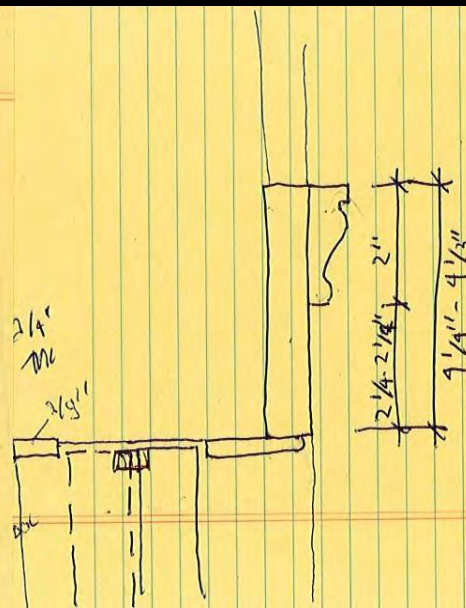
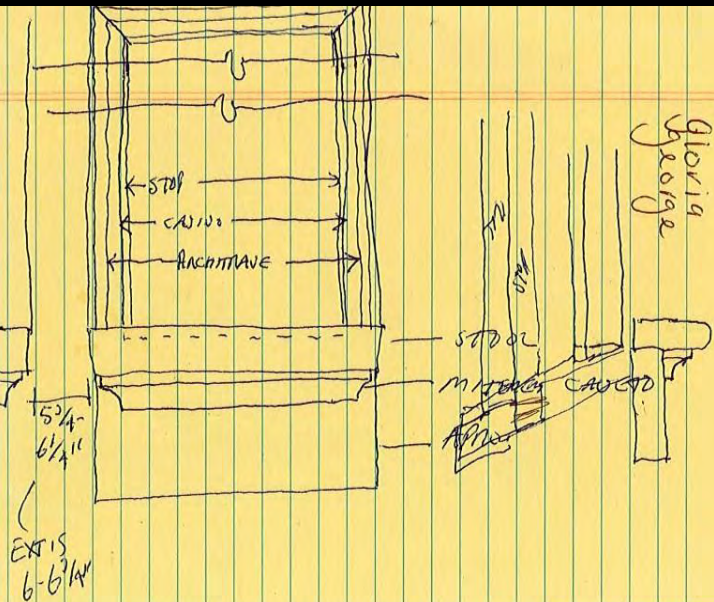
Existing windows can be retrofitted with weather stripping. If the muntins is deep enough, insulated glazing can be installed. Beware insulated glazing will fail when the anti-desiccant fails.





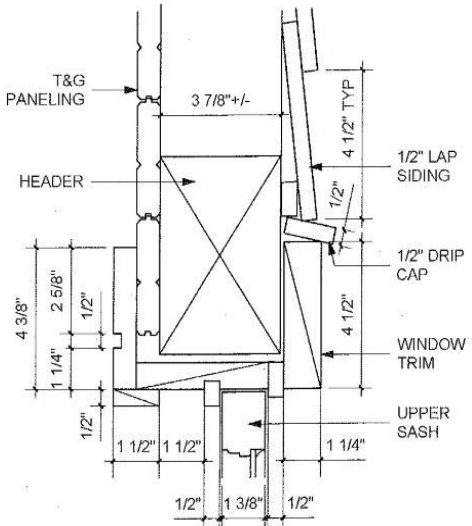


Window field sketches for this Rosenwald School were copied from another school in the county. These drawings and the historic windows in the second school are the basis for the fabricated sash after the local commission approved a window sample of a window with a snap-in muntin.

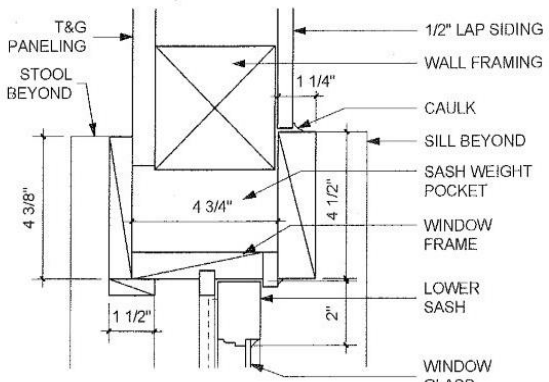


MUNTIN X.S.

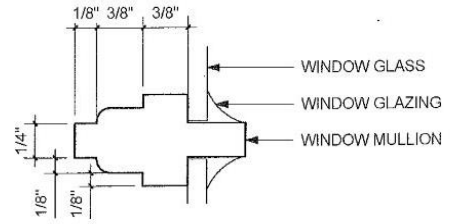




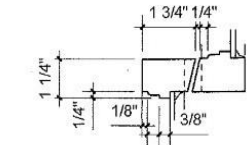
WINDOW HEAD  
 Scale: 3" = 1'-0"



WINDOW END JAMB  
 Scale: 3" = 1'-0"

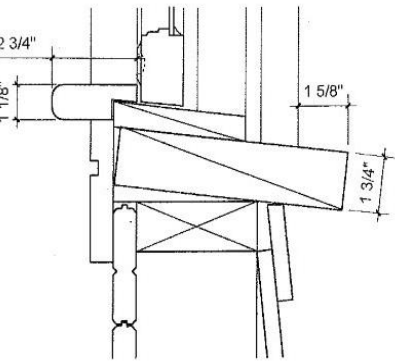


WINDOW MULLION  
 Scale: Full Size

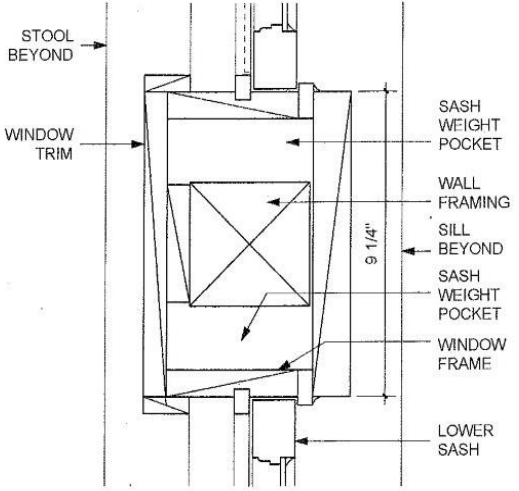


WINDOW MEETING RAILS  
 Scale: 3" = 1'-0"

WINDOW MULLION  
 Scale: 3" = 1'-0"



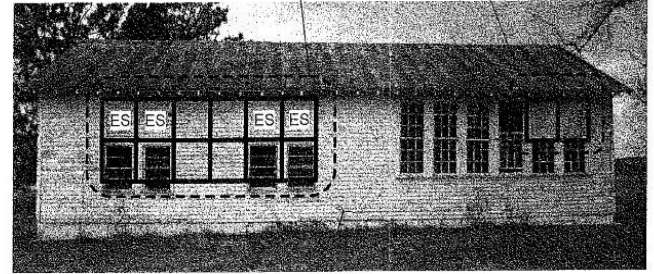
WINDOW SILL  
 Scale: 3" = 1'-0"



WINDOW INTERMEDIATE JAMB  
 Scale: 3" = 1'-0"

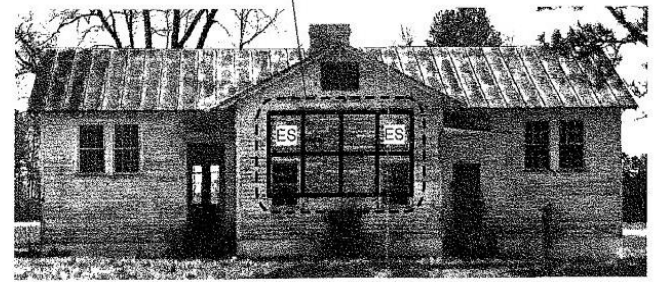
PROVIDE 6 NEW WINDOWS TO MATCH ORIGINAL. REUSE 4 ORIGINAL EXISTING UPPER SASHES (ES) REMAINING IN WALL.

PROVIDE 2 NEW LOWER SASHES TO MATCH ORIGINAL (EXISTING SASHES ARE UPPER SASHES).



EAST FACADE  
 No Scale

PROVIDE 4 NEW WINDOWS TO MATCH ORIGINAL. REUSE 2 ORIGINAL EXISTING UPPER SASHES (ES) REMAINING IN WALL.



WEST FACADE  
 No Scale



Jamb liners may be needed if sash contain lead paint



A storm window  
combined  
with an historic  
window will realize a  
greater energy  
savings than a new  
insulated window





Dutchman  
Repair



Epoxy Repair





Properly rake out deteriorated mortar joints and repoint. Brick with a lower compressive strength will require a lime-based mortar.

Restore missing architectural features, such as porches, based on physical or documentary evidence.



House  
Salisbury, Rowan County



# Bear-Munson Building, Wilmington, New Hanover County



Before



After

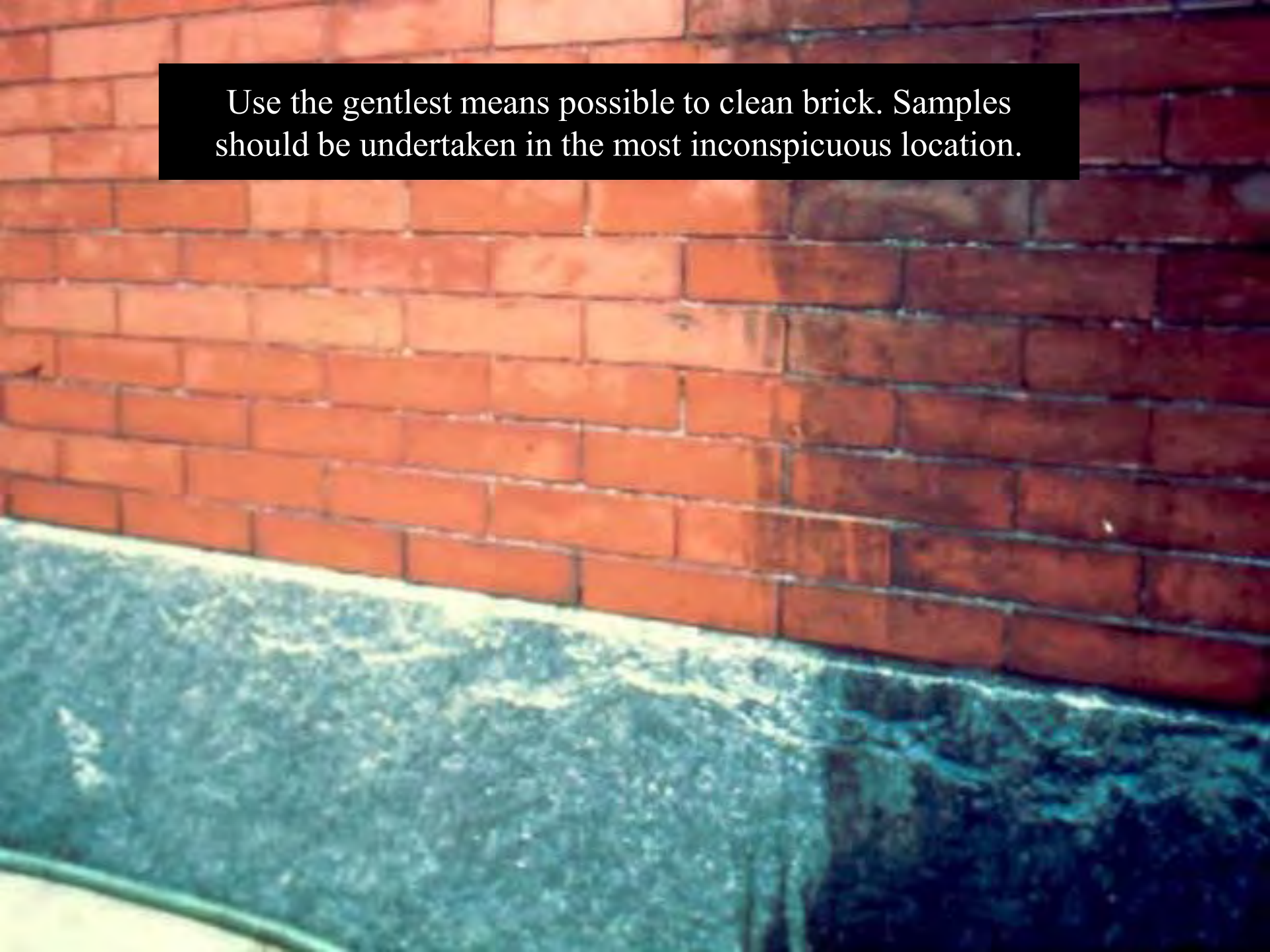
New storefronts should be based on physical evidence or what was typical for the era.

# *Standard 7*

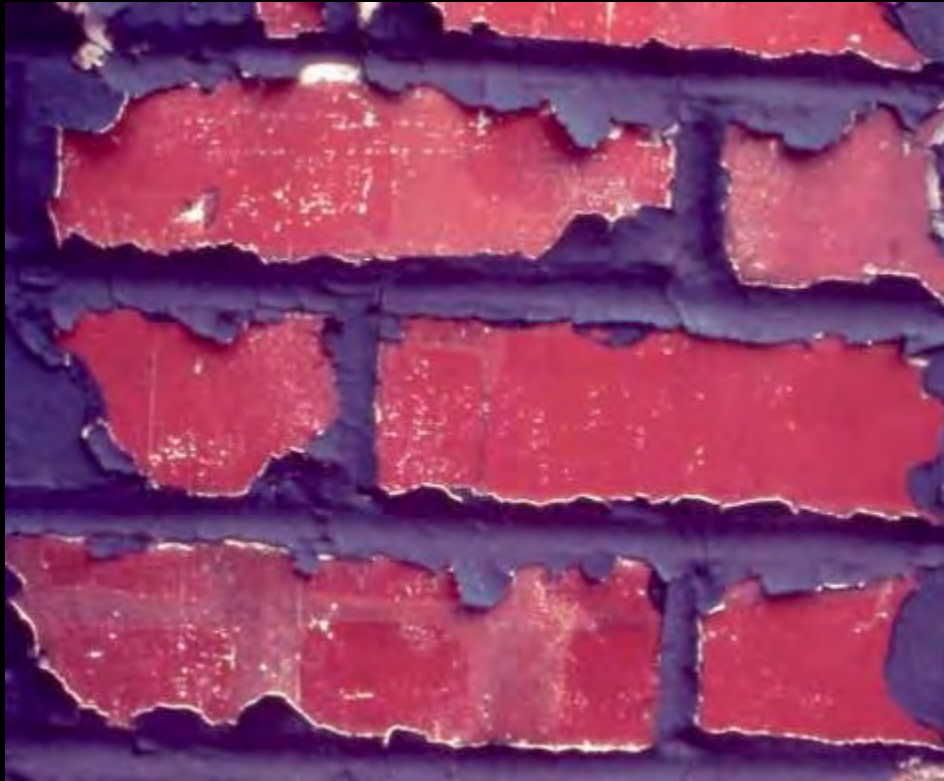
Chemical or physical treatments, if appropriate, shall be undertaken using the gentlest means possible. Treatments that cause damage to historic materials shall not be used.



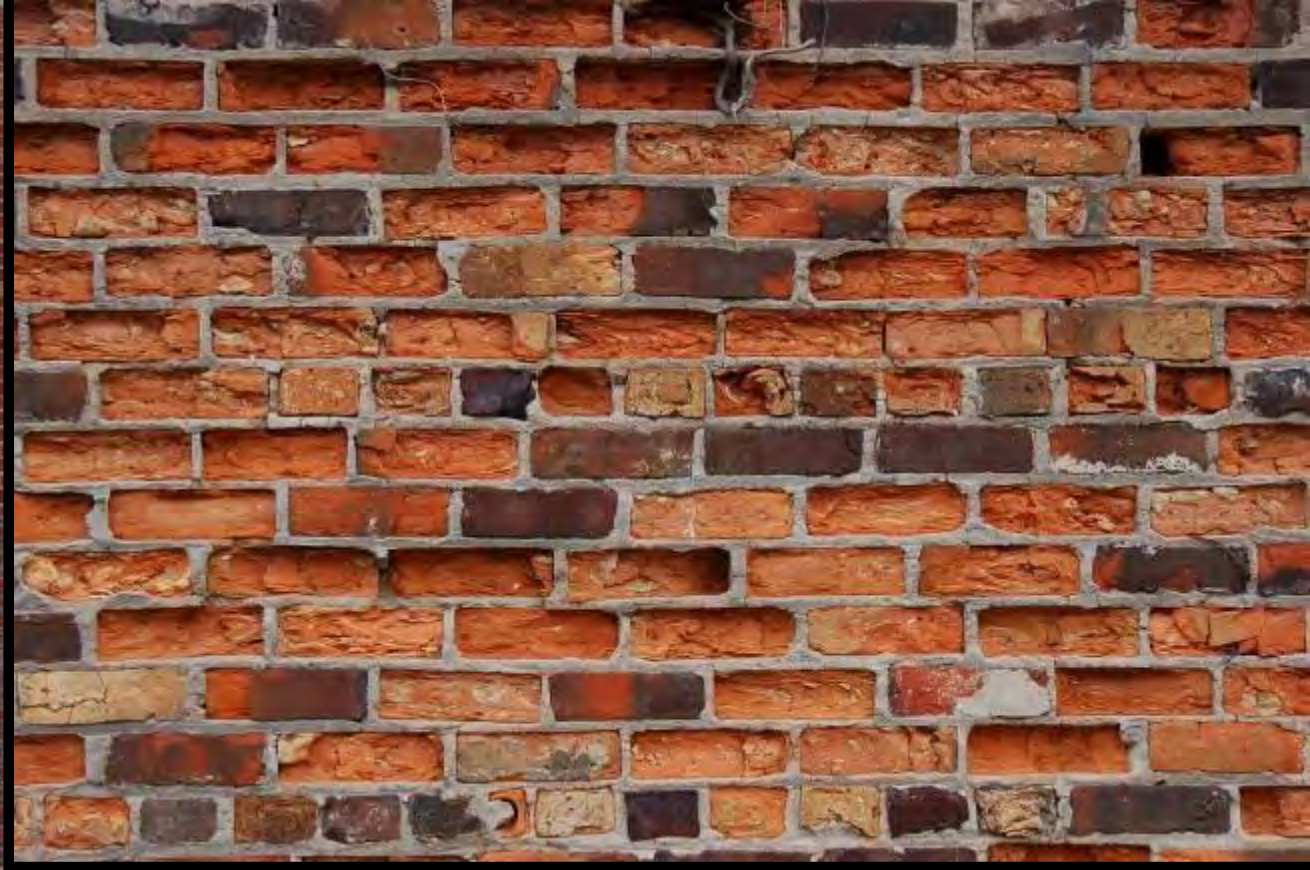
Use the gentlest means possible to clean brick. Samples should be undertaken in the most inconspicuous location.



Do not sandblast buildings. In masonry construction, it will destroy the hard-fired surface of the brick as well as the tooled profile of the mortar joint making both the brick and mortar joint more permeable and increasing the risk for moisture infiltration.







Do not use Portland Cement when repointing masonry with a low compressive strength as can cause the individual brick units to spall.



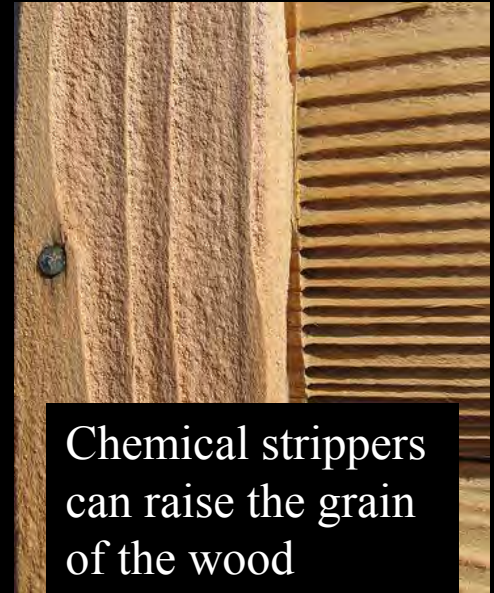
Do not use extreme methods, such as an open flame, pressure washer, or harsh chemicals on wood to remove paint.



Open flame



Damage from use of an open flame



Chemical strippers can raise the grain of the wood

Damage from pressure washer



The damage from A pressure washer is still visible after painting







Use the tax credits as an opportunity to remove the artificial siding (aluminum or vinyl) from the house and prepare it for painting.

Artificial siding can cover and accelerate moisture problems, such as at this house where water penetration from built-in gutters went undetected for years.





Provide proper drainage away from buildings



## *Standard 8*

Archaeological resources shall be protected and preserved in place. If such resources must be disturbed, mitigation measures shall be undertaken



# Preserve archaeological resources



# *Standards 9 and 10*

9. New additions, exterior alterations, or related new construction shall not destroy historic materials, features, and spatial relationships that characterize the property. The new work shall be differentiated from the old and shall be compatible with the historic materials, features, size, scale and proportion, and massing to protect the integrity of the property and its environment.
  
10. New additions and adjacent or related new construction shall be undertaken in such a manner that, if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.



## First and second floor connector



Durham Hosiery Mill  
Durham, Durham County



Additions should be sited as unobtrusively as possible.

Additions can normally be sensitively added at the rear of a house.







Additions should not be added to primary elevations





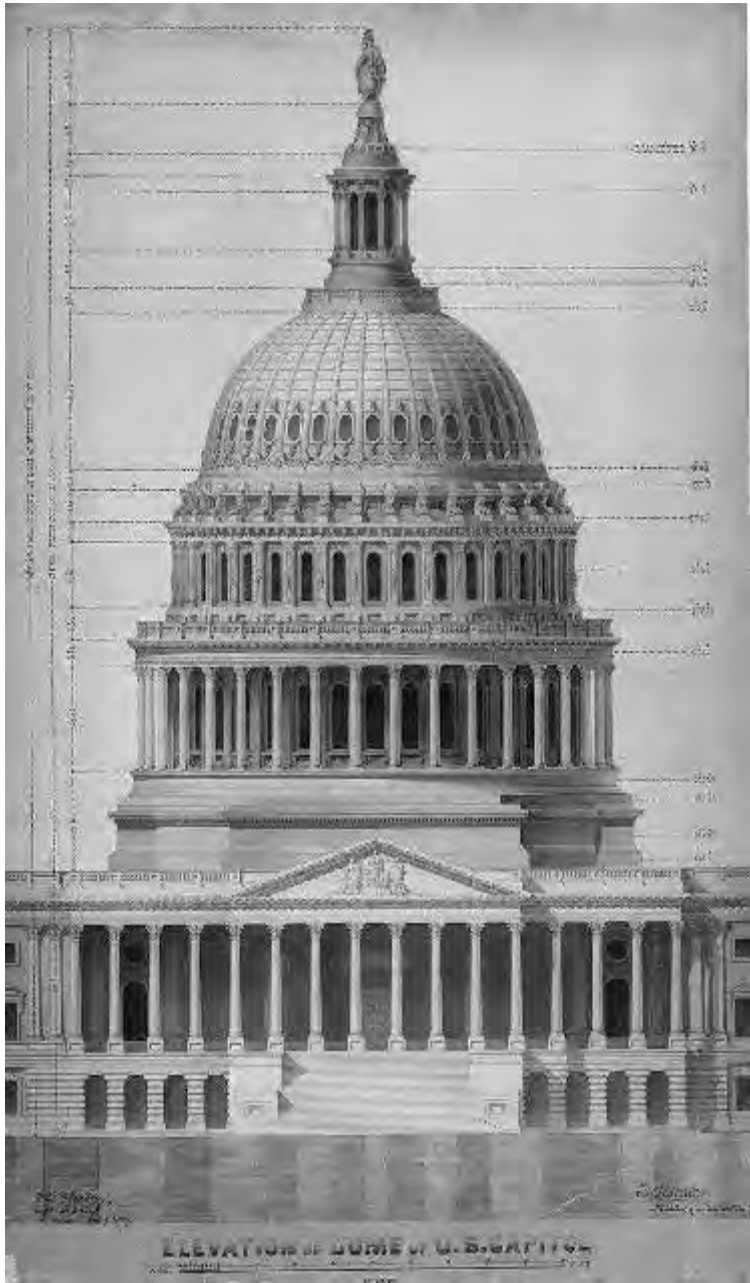
Additions should not overwhelm the historic house.







Additions should be compatible with the historic house



# Federal and State On-line Resources



[Link to National Park Service](#)



NATIONAL PARK SERVICE

THE SECRETARY OF THE INTERIOR'S STANDARDS  
FOR THE TREATMENT OF HISTORIC PROPERTIES

with guidelines for

**preserving  
rehabilitating  
restoring &  
reconstructing**  
historic buildings

>> [introduction and historical overview](#)

>> [credits](#) >> [questions and comments](#)

[NPS History & Culture](#) / [Technical Preservation Services](#)

*The Secretary of the Interior's Standards for the Treatment of Historic Properties  
with Guidelines for Preserving, Rehabilitating, Restoring, & Reconstructing Historic Buildings*

Available at: <http://www.cr.nps.gov/hps/tps/standguide/>

# Illustrated Guidelines for Rehabilitating Historic Buildings



*The Secretary of the Interior's Standards for Rehabilitation &  
Illustrated Guidelines for Rehabilitating Historic Buildings*

Available at: <http://www.nps.gov/hps/tps/tax/rhb/>





## The Secretary of the Interior's Standards for the Treatment of Historic Properties + Guidelines for the Treatment of Cultural Landscapes



### Overview

Preservation Planning

Factors to Consider

Special Requirements

Using the Standards + Guidelines

Organization of the Guidelines

Terminology

Bibliography

Acknowledgments

The Secretary of the Interior's Standards for the Treatment of Historic Properties and the Guidelines for the Treatment of Cultural Landscapes provide guidance to cultural landscape owners, stewards and managers, landscape architects, preservation planners, architects, contractors, and project reviewers prior to and during the planning and implementation of project work.

Aerial view over taro fields at  
Ke'anae, Maui, Hawaii. (Elizabeth  
Anderson)

*The Secretary of the Interior's Standards for the Treatment of Historic Properties  
With Guidelines for the Treatment of Cultural Landscapes*

Available at: [http://www.nps.gov/hps/hli/landscape\\_guidelines/index.htm](http://www.nps.gov/hps/hli/landscape_guidelines/index.htm)



THE SECRETARY  
OF THE INTERIOR'S  
STANDARDS FOR  
REHABILITATION &

ILLUSTRATED  
GUIDELINES ON  
**SUSTAINABILITY**  
FOR  
REHABILITATING  
HISTORIC  
BUILDINGS

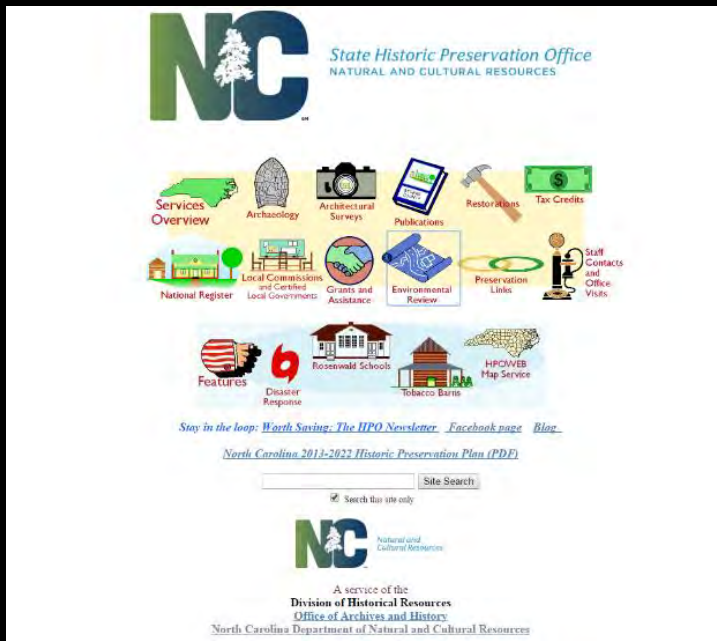


U.S. Department of the Interior  
National Park Service  
Technical Preservation Services

*The Secretary of the Interior's Standards for Rehabilitation &  
Illustrated Guidelines on Sustainability for Rehabilitating Historic Buildings*

Available at: <http://www.nps.gov/tps/standards/rehabilitation/sustainability-guidelines.pdf>





Natural and  
Cultural Resources

# NC State Historic Preservation Office

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

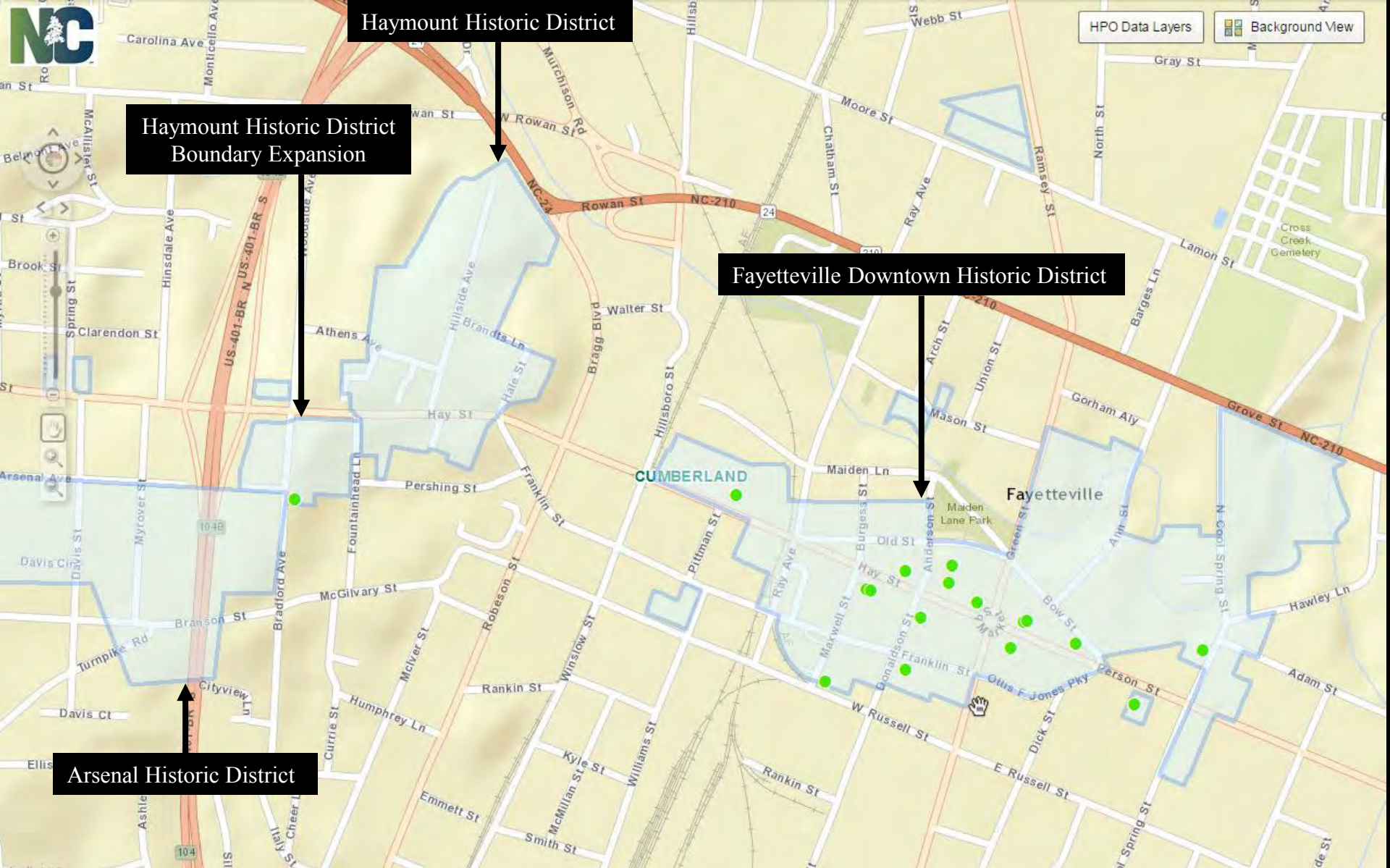




# North Carolina Historic Rehabilitation Tax Credits



*Natural and  
Cultural Resources*



**Downtown Fayetteville Historic District**  
 Properties (buildings) eligible to use the rehabilitation tax credit: 113  
 Properties where the rehabilitation tax credit were/are used: 16  
 Percentage of properties that have used the rehabilitation tax credit: 14.2%  
 Total investment: \$24,928,408

**Haymount Historic District**  
 Properties (buildings) eligible to use the rehabilitation tax credit: 34  
 Properties where the rehabilitation tax credit were/are used: 1  
 Percentage of properties that have used the rehabilitation tax credit: 2.9%  
 Total investment: \$210,000



# North Carolina Historic Preservation Tax Credits

- The new rehabilitation tax credits are codified in G.S. 105-129.100-105.
- This new tax credit program provides for Historic Preservation Tax Credits benefitting both income-producing (G.S. 105-129.100) and non-income producing (G.S. 105-129.101) historic structures.

# Income-Producing Tax Credit Program



The Capitol Department Store  
Fayetteville, Cumberland County

## Programs Requirements

1. Program begins January 1, 2016.
2. Program piggybacks onto the federal rehabilitation tax credit program.
3. Projects must be income-producing.
4. Must be depreciable property.
5. Qualified rehabilitation expenditures (QREs) must exceed the adjusted basis of the building.
- 6 Work must meet the *Secretary of the Interior's Standards for Rehabilitation*.
7. Building must be “certified” as historic.
8. Credit may be taken in one year instead of even distribution over a five or ten year period.
9. Past projects include: commercial, retail, business, and rental residential.
10. Program sunsets on January 1, 2020.



# Income-Producing Tax Credit Program

## Rehabilitation Tax Credit Amounts:

1. 15% of QREs up to \$10M (**\$1.5M**);
2. 10% of QREs between \$10M and \$20M (**\$1M**);
3. No credits for QREs over \$20M.

## Bonus Credits:

1. Development tier bonus
  - 5% of QREs (up to \$20M) if building is in development Tier 1 or 2 county (**\$1M**);
2. Targeted Investment bonus\*
  - 5% of QREs (up to \$20M) if certified building is in eligible targeted investment site (**\$1M**).

Eligible targeted investment site is:

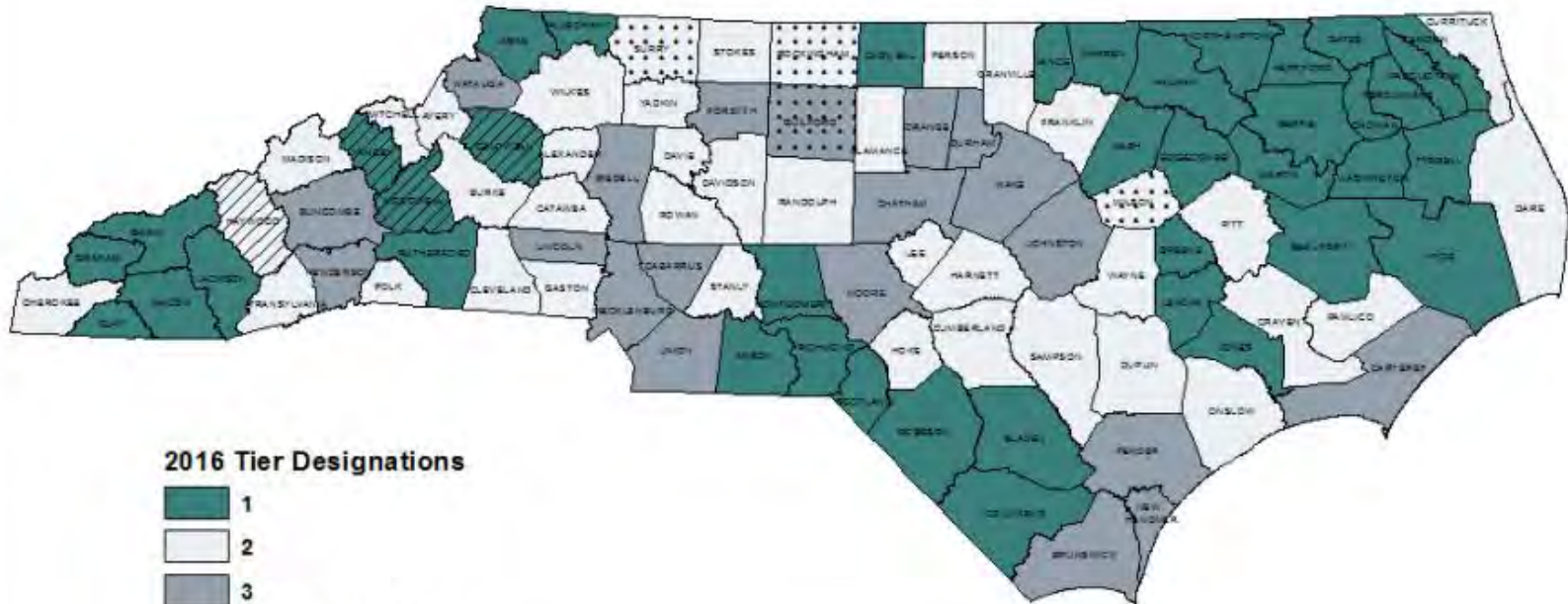
- Former manufacturing facility, or purposes ancillary to manufacturing, or public or private utility;
- Is a certified historic building; and
- Has been at least 65% vacant for at least 24 months preceding eligibility certification.



Cameo Theater  
Fayetteville, Cumberland County

Maximum Allowable Credit: **\$4.5M**

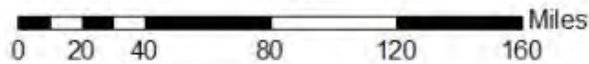
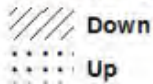
# 2016 County Tier Designations



## 2016 Tier Designations



## Tier Change from 2015



**NORTH  
CAROLINA**

DEPARTMENT OF COMMERCE





UNITED STATES DEPARTMENT OF THE INTERIOR  
NATIONAL PARK SERVICE  
**HISTORIC PRESERVATION CERTIFICATION APPLICATION**  
**PART 1 – EVALUATION OF SIGNIFICANCE**

OMB Approved  
No. 1024-0009  
Form 10-168  
Rev. 2014

NPS Project Number \_\_\_\_\_

**Instructions:** This page must bear the applicant's original signature and must be dated. The National Park Service certification decision is based on the descriptions in this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form takes precedence. A copy of this form will be provided to the Internal Revenue Service.

**1. Property Name** \_\_\_\_\_  
Street \_\_\_\_\_  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Name of Historic District \_\_\_\_\_

- National Register district     certified state or local district     potential district

**2. Nature of request (check only one box)**  
 certification that the building contributes to the significance of the above-named historic district or National Register property for rehabilitation purposes.  
 certification that the building contributes to the significance of the above-named historic district for a charitable contribution for conservation purposes.  
 certification that the building does not contribute to the significance of the above-named district.  
 preliminary determination for individual listing in the National Register.  
 preliminary determination that a building located within a potential historic district contributes to the significance of the district.  
 preliminary determination that a building outside the period or area of significance contributes to the significance of the district.

**3. Project Contact (if different from applicant)**  
Name \_\_\_\_\_ Company \_\_\_\_\_  
Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_  
Zip \_\_\_\_\_ Telephone \_\_\_\_\_ Email Address \_\_\_\_\_

**4. Applicant**  
I hereby attest that the information I have provided is, to the best of my knowledge, correct. I further attest that [check one or both boxes, as applicable] (1)  I am the owner of the above-described property within the meaning of "owner" set forth in 36 CFR § 67.2 (2011), and/or (2)  if I am not the fee simple owner of the above-described property, the fee simple owner is aware of the action I am taking relative to this application and has no objection, as noted in a written statement from the owner, a copy of which (i) either is attached to this application form and incorporated herein, or has been previously submitted, and (ii) meets the requirements of 36 CFR § 67.3(a)(1) (2011). For purposes of this attestation, the singular shall include the plural wherever appropriate. I understand that knowing and willful falsification of factual representations in this application may subject me to fines and imprisonment under 18 U.S.C. § 1001, which, under certain circumstances, provides for imprisonment of up to 8 years.  
Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_  
Applicant Entity \_\_\_\_\_ SSN \_\_\_\_\_ or TIN \_\_\_\_\_  
Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_  
Zip \_\_\_\_\_ Telephone \_\_\_\_\_ Email Address \_\_\_\_\_

**NPS Official Use Only**

The National Park Service has reviewed the Historic Preservation Certification Application – Part 1 for the above-named property and has determined that the property:

contributes to the significance of the above-named district or National Register property and is a "certified historic structure" for rehabilitation purposes.  
 contributes to the significance of the above-named district and is a "certified historic structure" for a charitable contribution for conservation purposes.  
 does not contribute to the significance of the above-named district.

**Preliminary Determinations:**

appears to meet the National Register Criteria for Evaluation and will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer according to the procedures set forth in 36 CFR Part 60.  
 does not appear to meet the National Register Criteria for Evaluation and will likely not be listed in the National Register.  
 appears to contribute to the significance of a potential historic district, which will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer.  
 appears to contribute to the significance of a registered historic district if the period or area of significance as documented in the National Register nomination or district documentation on file with the NPS is expanded by the State Historic Preservation Officer.  
 does not appear to qualify as a certified historic structure.

Date \_\_\_\_\_ National Park Service Authorized Signature \_\_\_\_\_  
 NPS comments attached

**HISTORIC PRESERVATION CERTIFICATION APPLICATION**  
**PART 1 – EVALUATION OF SIGNIFICANCE**

Property name \_\_\_\_\_ NPS Project Number \_\_\_\_\_  
Property address \_\_\_\_\_

**5. Description of physical appearance**

Date(s) of building(s) \_\_\_\_\_ Date(s) of alteration(s) \_\_\_\_\_  
Has building been moved?  no  yes, specify date \_\_\_\_\_

**6. Statement of significance**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**7. Photographs and maps.** Send photographs and map with application.



UNITED STATES DEPARTMENT OF THE INTERIOR  
NATIONAL PARK SERVICE  
**HISTORIC PRESERVATION CERTIFICATION APPLICATION**  
**PART 2 – DESCRIPTION OF REHABILITATION**

OMB Approved  
No. 1024-0009  
Form 10-168  
Rev. 2014

NPS Project Number \_\_\_\_\_

**Instructions:** This page must bear the applicant's original signature and must be dated. The National Park Service certification decision is based on the descriptions in this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form takes precedence. A copy of this form will be provided to the Internal Revenue Service.

**1. Property Name** \_\_\_\_\_  
Street \_\_\_\_\_  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Name of Historic District \_\_\_\_\_

- Listed individually in the National Register of Historic Places; date of listing \_\_\_\_\_
- Located in a Registered Historic District; name of district \_\_\_\_\_
- Part 1 – Evaluation of Significance submitted? Date submitted \_\_\_\_\_ Date of certification \_\_\_\_\_

**2. Project Data**  
Date of building \_\_\_\_\_ Estimated rehabilitation costs (QRE) \_\_\_\_\_  
Number of buildings in project \_\_\_\_\_ Floor area before / after rehabilitation \_\_\_\_\_ / \_\_\_\_\_ sq ft  
Start date (estimated) \_\_\_\_\_ Use(s) before / after rehabilitation \_\_\_\_\_ / \_\_\_\_\_  
Completion date (estimated) \_\_\_\_\_ Number of housing units before / after rehabilitation \_\_\_\_\_ / \_\_\_\_\_  
Number of phases in project \_\_\_\_\_ Number of low-moderate income housing units before / after rehabilitation \_\_\_\_\_ / \_\_\_\_\_

**3. Project Contact (if different from applicant)**  
Name \_\_\_\_\_ Company \_\_\_\_\_  
Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_  
Zip \_\_\_\_\_ Telephone \_\_\_\_\_ Email Address \_\_\_\_\_

**4. Applicant**  
I hereby attest that the information I have provided is, to the best of my knowledge, correct. I further attest that [check one or both boxes, as applicable] (1)  I am the owner of the above-described property within the meaning of "owner" set forth in 36 CFR § 67.2 (2011), and/or (2)  if I am not the fee simple owner of the above-described property, the fee simple owner is aware of the action I am taking relative to this application and has no objection, as noted in a written statement from the owner, a copy of which (i) either is attached to this application form and incorporated herein, or has been previously submitted, and (ii) meets the requirements of 36 CFR § 67.3(a)(1) (2011). For purposes of this attestation, the singular shall include the plural wherever appropriate. I understand that knowing and willful falsification of factual representations in this application may subject me to fines and imprisonment under 18 U.S.C. § 1001, which, under certain circumstances, provides for imprisonment of up to 8 years.  
Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_  
Applicant Entity \_\_\_\_\_ SSN \_\_\_\_\_ or TIN \_\_\_\_\_  
Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_  
Zip \_\_\_\_\_ Telephone \_\_\_\_\_ Email Address \_\_\_\_\_  
 Applicant, SSN, or TIN has changed since previously submitted application.

**NPS Official Use Only**  
The National Park Service has reviewed the Historic Preservation Certification Application – Part 2 for the above-named property and has determined that:

- the rehabilitation described herein is consistent with the historic character of the property and, where applicable, with the district in which it is located and that the project meets the Secretary of the Interior's Standards for Rehabilitation. This letter is a preliminary determination only, since a formal certification of rehabilitation can be issued only to the owner of a "certified historic structure" after rehabilitation work is complete.
- the rehabilitation or proposed rehabilitation will meet the Secretary of the Interior's Standards for Rehabilitation if the attached conditions are met.
- the rehabilitation described herein is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Secretary of the Interior's Standards for Rehabilitation.

Date \_\_\_\_\_ National Park Service Authorized Signature \_\_\_\_\_  
 NPS conditions or comments attached

**HISTORIC PRESERVATION CERTIFICATION APPLICATION**  
**PART 2 – DESCRIPTION OF REHABILITATION**

Property name \_\_\_\_\_ NPS Project Number \_\_\_\_\_

Property address \_\_\_\_\_

**5. Detailed description of rehabilitation work** Use this page to describe all work or create a comparable format with this information.  
Number items consecutively to describe all work, including building exterior and interior, additions, site work, landscaping, and new construction.

**Number** \_\_\_\_\_ **Feature** \_\_\_\_\_ **Date of Feature** \_\_\_\_\_

Describe existing feature and its condition

Photo numbers \_\_\_\_\_ Drawing numbers \_\_\_\_\_

Describe work and impact on feature

**Number** \_\_\_\_\_ **Feature** \_\_\_\_\_ **Date of Feature** \_\_\_\_\_

Describe existing feature and its condition

Photo numbers \_\_\_\_\_ Drawing numbers \_\_\_\_\_

Describe work and impact on feature

Add Item





**HISTORIC PRESERVATION CERTIFICATION APPLICATION  
PART 3 – REQUEST FOR CERTIFICATION OF COMPLETED WORK**

NPS Project Number \_\_\_\_\_

Instructions: This page must bear the applicant's original signature and must be dated.

**1. Property Name** \_\_\_\_\_  
 Street \_\_\_\_\_  
 City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
 Is property a certified historic structure?  yes  no If yes, date of NPS certification \_\_\_\_\_ OR date of National Register listing \_\_\_\_\_

**2. Project Data**  
 Project start date \_\_\_\_\_ Project completed and building placed in service date \_\_\_\_\_  
 Estimated rehabilitation costs (QRE) \_\_\_\_\_ Total estimated costs (QRE plus non-QRE) \_\_\_\_\_  
 Number of housing units before/after rehabilitation \_\_\_\_\_ / \_\_\_\_\_ Number of low-moderate housing units before/after rehabilitation \_\_\_\_\_ / \_\_\_\_\_

**3. Project Contact** (if different from applicant)  
 Name \_\_\_\_\_ Company \_\_\_\_\_  
 Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_  
 Zip \_\_\_\_\_ Telephone \_\_\_\_\_ Email Address \_\_\_\_\_

**4. Applicant** List all additional owners on next page.  
 I hereby attest that the information I have provided is, to the best of my knowledge, correct and that I am the owner of the above-described property within the meaning of "owner" set forth in 36 CFR § 67.2 (2011). If I am not the fee simple owner of the above-described property, then I have checked the following box  to attest that the fee simple owner is aware of the action I am taking relative to this application and has no objection, as noted in a written statement from the owner, a copy of which statement (a) either is attached to this application form and incorporated herein, or has been previously submitted, and (b) meets the requirements of 36 CFR § 67.3(a) (1) (2011). For purposes of this attestation, the singular shall include the plural wherever appropriate. I understand that knowing and willful falsification of factual representations in this application may subject me to fines and imprisonment under 18 U.S.C. § 1001, which, under certain circumstances, provides for imprisonment of up to 8 years.  
 Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Applicant Entity \_\_\_\_\_ SSN \_\_\_\_\_ or TIN \_\_\_\_\_  
 Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_  
 Zip \_\_\_\_\_ Telephone \_\_\_\_\_ Email Address \_\_\_\_\_  
 Applicant, SSN, or TIN has changed since previously submitted application.  
 There are no additional owners within the meaning of "owner" set forth in 36 CFR § 67.2 (2011).

**NPS Official Use Only**

The National Park Service has reviewed the Historic Preservation Certification Application – Request for Certification of Completed Work (Part 3) for this property and has determined that:

the completed rehabilitation meets the Secretary of the Interior's Standards for Rehabilitation and is consistent with the historic character of the property and, where applicable, the district in which it is located. Effective the date indicated below, the rehabilitation of the "certified historic structure" is hereby designated a "certified rehabilitation." This certification is to be used in conjunction with appropriate Internal Revenue Service regulations. Questions concerning specific tax consequences or interpretations of the Internal Revenue Code should be addressed to the Internal Revenue Service. Completed projects may be inspected by an authorized representative of the Secretary to determine if the work meets the Standards for Rehabilitation. The Secretary reserves the right to make inspections at any time up to five years after completion of the rehabilitation and to revoke certification, if it is determined that the rehabilitation project was not undertaken as presented by the owner in the application form and supporting documentation, or the owner, upon obtaining certification, undertook unapproved further alterations as part of the rehabilitation project inconsistent with the Secretary's Standards for Rehabilitation.

the completed rehabilitation meets the Secretary of the Interior's Standards for Rehabilitation. However, because this property is not yet a "certified historic structure," the rehabilitation cannot be designated a "certified rehabilitation" eligible for Federal tax credits at this time. It will become a "certified historic structure" on the date it or the historic district in which it is located is listed in the National Register of Historic Places. On that date, the completed rehabilitation will automatically become a "certified rehabilitation." It is the owner's responsibility to obtain such listing through the State Historic Preservation Office. Questions concerning specific tax consequences or interpretations of the Internal Revenue Code should be addressed to the Internal Revenue Service. Completed projects may be inspected by an authorized representative of the Secretary to determine if the work meets the Standards for Rehabilitation. The Secretary reserves the right to make inspections at any time up to five years after completion of the rehabilitation and to revoke certification, if it is determined that the rehabilitation project was not undertaken as presented by the owner in the application form and supporting documentation, or the owner, upon obtaining certification, undertook unapproved further alterations as part of the rehabilitation project inconsistent with the Secretary's Standards for Rehabilitation.

the rehabilitation is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Secretary of the Interior's Standards for Rehabilitation.

A copy of this determination will be provided to the Internal Revenue Service in accordance with Federal law.

Date \_\_\_\_\_ National Park Service Authorized Signature \_\_\_\_\_

NPS comments attached

**HISTORIC PRESERVATION CERTIFICATION APPLICATION  
PART 3 – REQUEST FOR CERTIFICATION OF COMPLETED WORK**

Property name \_\_\_\_\_ NPS Project Number \_\_\_\_\_

Property address \_\_\_\_\_

**Additional Owners** Continue on additional sheets as needed to list all owners.

Name \_\_\_\_\_ SSN \_\_\_\_\_ or TIN \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Name \_\_\_\_\_ SSN \_\_\_\_\_ or TIN \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Name \_\_\_\_\_ SSN \_\_\_\_\_ or TIN \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Name \_\_\_\_\_ SSN \_\_\_\_\_ or TIN \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Name \_\_\_\_\_ SSN \_\_\_\_\_ or TIN \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Name \_\_\_\_\_ SSN \_\_\_\_\_ or TIN \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Name \_\_\_\_\_ SSN \_\_\_\_\_ or TIN \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

# Nonincome-Producing Tax Credit Program



McGary Small House  
Fayetteville, Cumberland County

## Program Requirements

1. Program begins January 1, 2016.
2. Applies to owner-occupied residences and ancillary buildings, such as garages, sheds, barns, etc.
3. Buildings must be “certified” as historic.
4. Work must meet the Secretary of the Interior’s Standards for Rehabilitation.
5. Rehabilitation tax credit is 15% of qualified rehabilitation expenses (QREs).
6. QREs must exceed \$10,000 and have a cap of \$150,000 for total maximum credit of \$22,500.
7. QREs must occur within any 24 month period.
8. Credit must be claimed for the year the project is placed in service, and be carried forward 9 years.
9. Credits may be transferred with property as long as the transfer of the property occurs before the property is placed into service.
9. Taxpayer is allowed to claim a credit for the same property no more than once in a five year period.
10. Program sunsets January 1, 2020.
11. This is a state program. There is no tie to the federal income-producing tax credit program.





HPO Use Only  
 Project No.: \_\_\_\_\_

**HISTORIC PRESERVATION CERTIFICATION APPLICATION  
 PART A – DESCRIPTION OF REHABILITATION**

Rev. 1/1/16

Read the instructions carefully before completing. No certification can be made unless a completed application form has been received. The decision by the State Historic Preservation Officer (SHPO) with respect to certification is made on the basis of this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings, and specifications), the application form shall take precedence.

Check applicable box(es):  Income Producing  Non-income Producing

1. **Name of property:** \_\_\_\_\_ Street \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Located in a National Register or Certified Local Historic District; please specify district: \_\_\_\_\_

Listed individually in the National Register of Historic Places; give date of listing: \_\_\_\_\_

Not currently listed in the National Register, either individually or as a contributing building in a National Register or Certified Historic District. A nomination is proposed and listing is anticipated by the time of project completion.

2. **Data on building and rehabilitation project:**

Date building constructed: \_\_\_\_\_ Estimated rehabilitation expenses: \$ \_\_\_\_\_

Use(s) before rehabilitation: \_\_\_\_\_ Proposed use(s) after rehabilitation: \_\_\_\_\_

Floor area before rehabilitation: \_\_\_\_\_ Floor area after rehabilitation: \_\_\_\_\_

Project start date (est.): \_\_\_\_\_ Completion date (est.): \_\_\_\_\_

3. **Project Contact:** (if different than owner)

Name \_\_\_\_\_ Telephone \_\_\_\_\_ Email Address \_\_\_\_\_

Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

4. **Owner:** I hereby attest that the information I have provided is correct to the best of my knowledge, and that I own the property described above.

Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

Company \_\_\_\_\_ Social Security or Taxpayer Identification Number \_\_\_\_\_

Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Telephone \_\_\_\_\_ Email Address \_\_\_\_\_

State Historic Preservation Office (HPO) Use Only

The HPO has reviewed "Historic Preservation Certification Application Part A" for the above-named property and the SHPO has determined:

that the proposed rehabilitation described herein is consistent with the historic character of the property or the district in which it is located and that the project appears to meet the Secretary of the Interior's Standards for Rehabilitation. This determination is preliminary since a formal certification of rehabilitation can be issued to the owner of a "certified historic structure" only after rehabilitation work is completed.

that the proposed rehabilitation appears to meet the Secretary of the Interior's Standards for Rehabilitation if the attached conditions are met. This determination is preliminary since a formal certification of rehabilitation can be issued to the owner of a "certified historic structure" only after rehabilitation work is completed.

that the proposed rehabilitation does not appear to be consistent with the historic character of the property or the district in which it is located and that the project does not appear to meet the Secretary of the Interior's Standards for Rehabilitation for the attached reasons.

Deputy SHPO \_\_\_\_\_ Date \_\_\_\_\_

Property Name and Address

5. **DESCRIPTION OF REHABILITATION WORK**—Includes site-work, new construction, alterations, etc. Complete blocks below.

NUMBER 1	Architectural feature <u>Roof</u>	Describe work and impact on existing feature:
Approximate date of feature _____		Describe existing feature and its condition:
Describe existing feature and its condition:		

NUMBER 2	Architectural feature <u>Masonry</u>	Describe work and impact on existing feature:
Approximate date of feature _____		Describe existing feature and its condition:
Describe existing feature and its condition:		

NUMBER 3	Architectural feature <u>Exterior Woodwork</u>	Describe work and impact on existing feature:
Approximate date of feature _____		Describe existing feature and its condition:
Describe existing feature and its condition:		

NUMBER 4	Architectural feature <u>Porch(es)</u>	Describe work and impact on existing feature:
Approximate date of feature _____		Describe existing feature and its condition:
Describe existing feature and its condition:		

NUMBER 5	Architectural feature <u>Windows</u>	Describe work and impact on existing feature:
Approximate date of feature _____		Describe existing feature and its condition:
Describe existing feature and its condition:		



HPO Use Only  
 Project No.:

**HISTORIC PRESERVATION CERTIFICATION APPLICATION  
 PART B – REQUEST FOR CERTIFICATION OF COMPLETED WORK**

Rev. 1/1/16

Read the instructions carefully before completing. Upon completion of the rehabilitation, return this form with representative photographs of the completed project (both exterior and interior views) to the State Historic Preservation Office (HPO).

Check applicable box(es):  Income Producing  Non-income Producing

1. **Name of property:** \_\_\_\_\_ Street \_\_\_\_\_  
 City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**For Non-income Producing structures only, check applicable box:**

- Located in a National Register or Certified Local Historic District; please complete Attachment 1.
- Listed individually in the National Register of Historic Places; give date of listing: \_\_\_\_\_

2. **Data on rehabilitation project:**  
 Project starting date: \_\_\_\_\_ Rehabilitation work on this property was completed on: \_\_\_\_\_  
 Estimated rehabilitation expenses attributed solely to the rehabilitation of the historic structure: \$ \_\_\_\_\_  
 Estimated rehabilitation expenses attributed to other new construction associated with the rehabilitation, including additions, site work, and landscaping: \$ \_\_\_\_\_

3. **Owner:** (space on reverse for additional owners)  
 I hereby apply for certification of rehabilitation work described above for the purpose of the State Historic Rehabilitation Tax Credit Program for Historic Structures. I hereby attest that the information provided is correct to the best of my knowledge, and that in my opinion the completed rehabilitation meets the Secretary's Standards for Rehabilitation and is consistent with the work described in the "Historic Preservation Certification Application Part A – Description of Rehabilitation." I also attest that I own the property described above.

Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Company \_\_\_\_\_ Social Security or Taxpayer Identification Number \_\_\_\_\_  
 Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
 Telephone \_\_\_\_\_ Email Address \_\_\_\_\_

HPO Use Only

The HPO has reviewed the "Historic Preservation Certification Application Part B" for the above-named property and the SHPO has determined:

- that the property contributes to the significance of the above-named National Register or certified historic district and is a "certified historic structure" for the purpose of the State Tax Credit for Rehabilitating Historic Structures. (Non-income Producing structures only)
- that the property does not contribute to the significance of the above-named National Register or certified historic district, and therefore, the property is not a "certified historic structure" for the attached given reasons. (Non-income Producing structures only)
- that the completed rehabilitation meets the Secretary of the Interior's Standards for Rehabilitation and is consistent with the historic character of the property and, where applicable, the district in which it is located. Effective the date indicated below, the rehabilitation of the "certified historic structure" is hereby designated a "certified rehabilitation." This certification is to be used in conjunction with appropriate Department of Revenue regulations. Questions concerning specific tax consequences or interpretations of North Carolina income tax rules and bulletins should be addressed to the Department of Revenue.
- that the rehabilitation is not consistent with the historic character of the property or the district in which it is located and that the project does not meet the Secretary of the Interior's Standards for Rehabilitation for the attached given reasons.

Deputy SHPO \_\_\_\_\_ Date \_\_\_\_\_



HPO Use Only  
 Project No.:

**HISTORIC PRESERVATION CERTIFICATION APPLICATION  
 PART B – REQUEST FOR CERTIFICATION OF COMPLETED WORK**

Rev. 1/1/16

Property Name and Address \_\_\_\_\_

Additional Owners:

Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Social Security or Taxpayer Identification Number: \_\_\_\_\_ Telephone Number \_\_\_\_\_

Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Social Security or Taxpayer Identification Number: \_\_\_\_\_ Telephone Number \_\_\_\_\_

Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Social Security or Taxpayer Identification Number: \_\_\_\_\_ Telephone Number \_\_\_\_\_

Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Social Security or Taxpayer Identification Number: \_\_\_\_\_ Telephone Number \_\_\_\_\_

Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Social Security or Taxpayer Identification Number: \_\_\_\_\_ Telephone Number \_\_\_\_\_

Name \_\_\_\_\_ Signature \_\_\_\_\_ Date \_\_\_\_\_

Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Social Security or Taxpayer Identification Number: \_\_\_\_\_ Telephone Number \_\_\_\_\_





**HISTORIC PRESERVATION CERTIFICATION APPLICATION  
ATTACHMENT 1**

Rev. 1/1/16

Property Name and Address \_\_\_\_\_

***For nonincome-producing structures only.***

Complete Attachment 1 only if your property lies within a National Register or Certified Local Historic District and submit with Part B- REQUEST FOR CERTIFICATION FOR COMPLETED WORK. Read the instructions carefully before completing.

1. Name of National Register Historic District: \_\_\_\_\_

OR

in one of the following Certified Local Historic Districts  Blount Street HD, Raleigh  Goldsboro HD  Decatur-Hunter HD, Madison

2. Building data:

Date of Construction: \_\_\_\_\_ Source of Date: \_\_\_\_\_

Date(s) of Alteration(s): \_\_\_\_\_

Has building been moved?  no  yes If yes, when? \_\_\_\_\_

3. Attached is:

Copy of inventory entry on property from Section 7 of the National Register Historic District nomination

OR Description of physical appearance, Statement of significance, and Historic district map

Description of physical appearance (see attached instructions):

Statement of significance (see attached instructions):

Historic district map:

Attach a map of the National Register or Certified Historic District, and identify the property (see attached instructions):

# The Economic Impact of the Rehabilitation Tax Credits in North Carolina



Culbreth Warehouse  
Fayetteville, Cumberland County



Rainbo Restaurant and Hotel, Cameo Theater,  
and Rude Awakening Coffee Shop  
Fayetteville, Cumberland County

The number of projects and the total investment have exploded since the state created their piggyback tax credit to the federal program.

<u>Period</u>	<u>Income Producing Project</u>	<u>Investment</u>
1976-1997 (Federal Tax Credit - 22 years/55%)	689 (48%)	\$ 288M (15%)
1998-2015 (Federal & State Credit 18 years/45%)	761 (52%)	\$1,586M (85%)
1976-2015 (40 years/100%)	1,450 (100%)	\$1,874M (100%)