

Put Some Tools in Your Downtown Toolbox

NC Main Street Conference
March 10, 2020



Speakers

- Sharon Jablonski, Main Street Director, City of Morganton
- Karen Smith, AICP, Coordinator, Rural Solutions, NC Main Street & Rural Planning Center
- Reid Thomas, Restoration Specialist, NC State Historic Preservation Office
- John Wood, Restoration Specialist, NC State Historic Preservation Office

Ordinances & Codes that Support Downtown Redevelopment

Karen Smith, AICP
NC Main Street & Rural Planning Center



Downtown Development Needs

Thinking about what your downtown needs for revitalization:

- Do local development regulations support the vision and goals for downtown revitalization?
- Do they allow the desired downtown development and redevelopment activities?
- Could they be standing in the way of redevelopment - limiting options for the use of land and buildings?

Downtown Development Regulations

Examples:

- State Building Code
- Zoning Regulations
- Design Guidelines
- Ordinances for Flood Damage Prevention, Stormwater Management, Erosion Control, etc.
- Minimum Housing Code
- Other special purpose ordinances authorized by state statutes – nuisances, noise, etc.
- Nonresidential Building Maintenance Codes

Downtown Development Regulations

Will review:

- Downtown Zoning Districts
- Uses in Downtown Zoning Districts
 - Retail Businesses & Services
 - Upper-Story Residential
 - Small-Scale Manufacturing

Downtown Zoning Districts

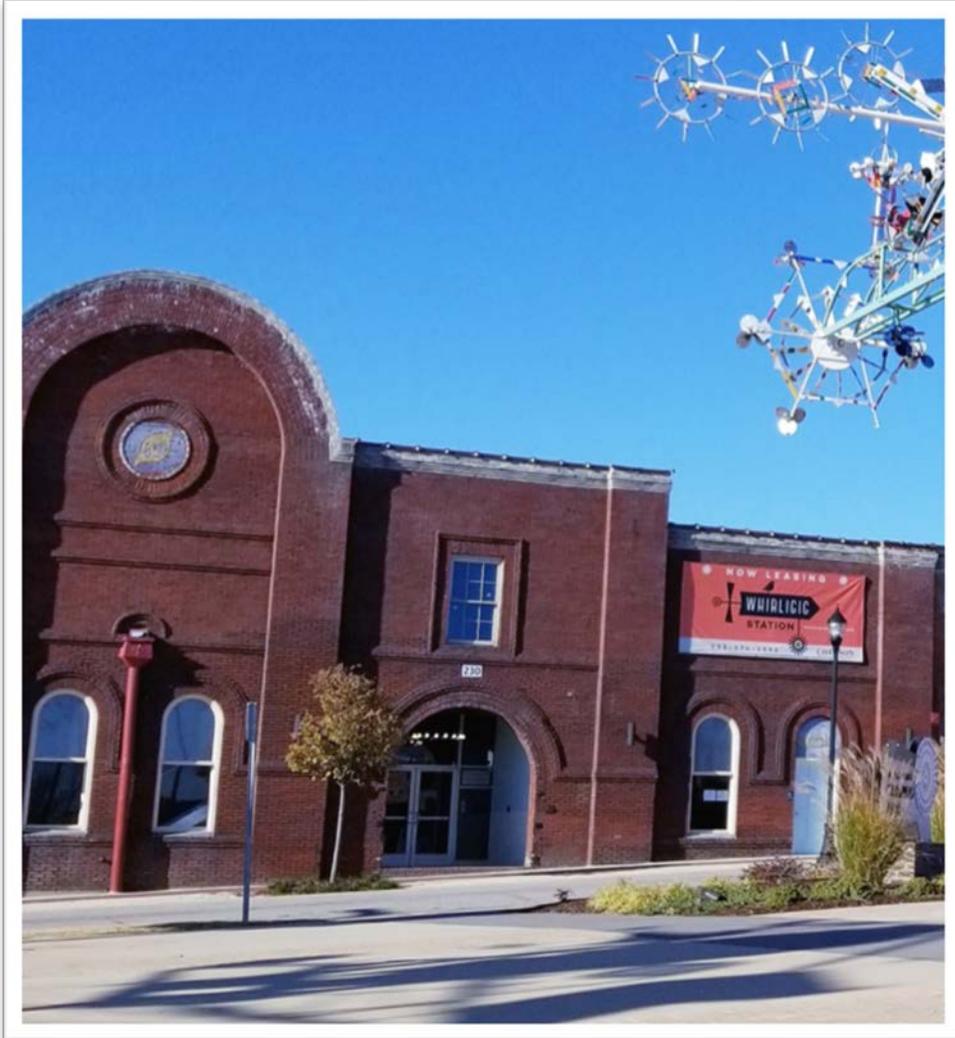
Purpose Statement Example

Morganton

The Central Business District is established to protect and promote the continued vitality of downtown Morganton. It is the intent of this district to provide a concentration of activities in a pedestrian-oriented setting. These activities include retail trade, office, and professional service uses as well as high density residential.



Downtown Zoning Districts



Purpose Statement Example

Wilson

The Center City District accommodates an active, pedestrian-friendly area of community-scale commercial, residential, office, and civic uses in both vertically mixed-use, as well as free-standing buildings. Retail should be placed at street level, with residential uses in rear or upper stories.

Downtown Zoning Districts

Purpose Statement Example

Oxford

The purpose of the Central Business District is to accommodate, protect and promote rehabilitation of downtown retail and wholesale trades, professional, governmental, financial and business services in an efficiently concentrated area.



Downtown Zoning Districts

Downtown Planning Documents (Oxford, NC):

- Downtown Economic Development Work Plan
Economic Positioning/Vision Statement:

Downtown Oxford...the traditional gathering place for Granville County that marries [the] historic charm of a diverse, walkable community with essential neighborhood goods and services, an entertainment hub, and a creative entrepreneurial spirit.

- Downtown Oxford Master Plan
 - Encourages more, and greater variety of, retail and restaurant uses
 - Does not mention wholesale or small manufacturing uses

Downtown Zoning Districts

Oxford B-1 Central Business District Findings:

- District would benefit from a revamping, beginning with purpose statement.
- Purpose statement and Table of Permitted Uses do not fully reflect city's intentions for downtown and what can be developed there.
 - Refer to *residential* uses in purpose statement to indicate they are allowed downtown.
 - Remove reference to “wholesale trades” from purpose statement.
 - Add some *small-scale manufacturing* uses to B-1 in Table of Permitted Uses and refer to them in the purpose statement.

Uses in Downtown Zoning Districts



Do the uses allowed in the downtown zoning district support and promote the goals for downtown?

- What uses are allowed / not allowed?
- How are uses allowed?
- Do the zoning regulations need to be changed?

Uses in Downtown Zoning Districts

Examples of Use Categories (Salisbury, NC, Land Development Ordinance):

- Residential
- Retail/Restaurant
- Office/Service
- Lodging
- Entertainment/Recreation
- Manufacturing/Wholesale/Storage
- Civic/Institutional
- Transportation/Infrastructure

Uses in Downtown Zoning Districts

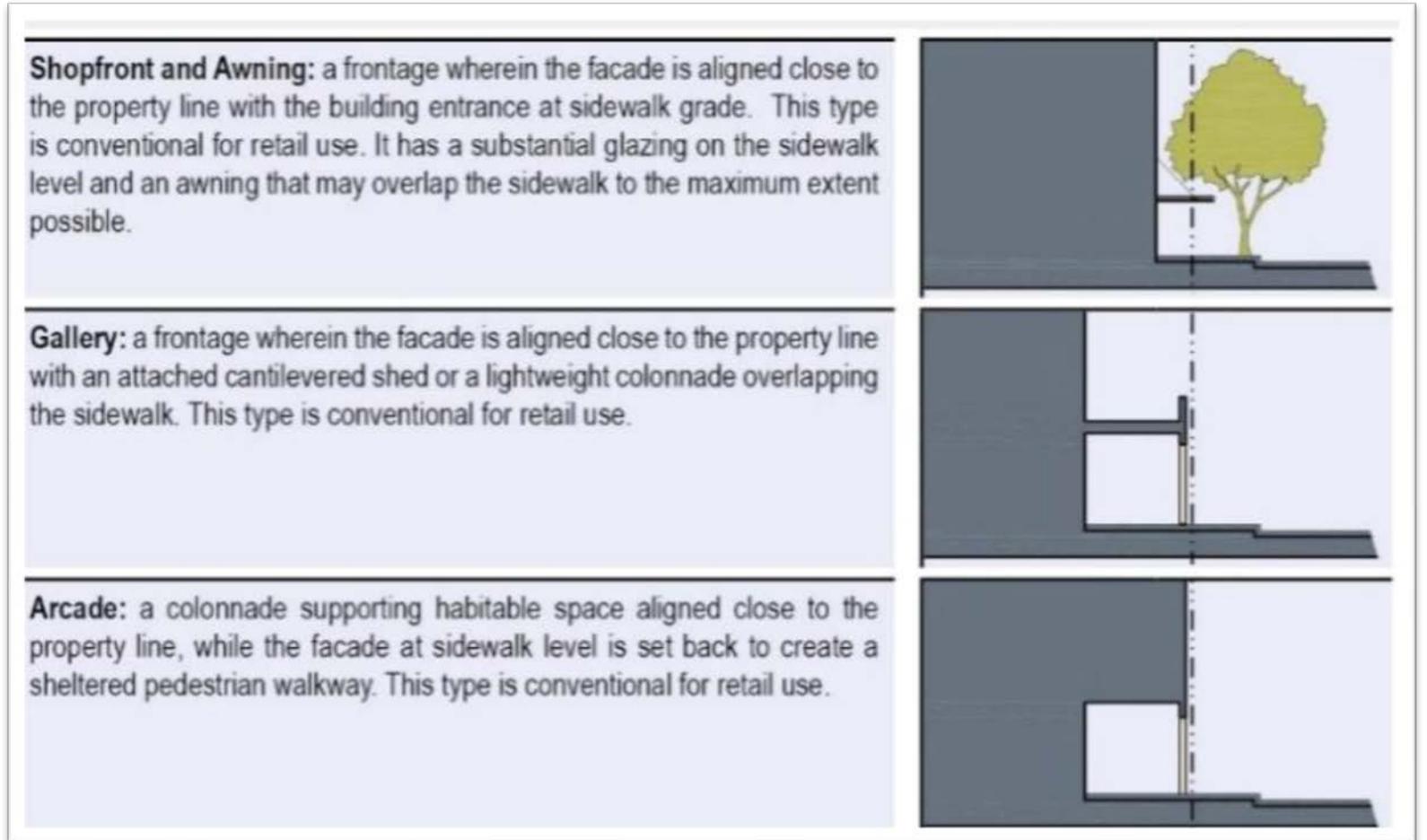
Retail Businesses & Services

Uses in Downtown Zoning Districts

Required Shopfront Overlay District

Wake Forest & Wilson

New buildings in designated blocks must have a type of frontage (Shopfront & Awning, Gallery or Arcade) at the sidewalk level that would not preclude future use for retail/restaurants. Retail/restaurant uses are not required, however.



Source: Wake Forest Unified Development Ordinance

Uses in Downtown Zoning Districts

Downtown Retail Overlay District

Aberdeen (until January 2020)

- First story (street level): retail sales/services, restaurants, offices by right; dry cleaners, entertainment establishments, bars, laundromats with conditional use permit (CUP).
- Upper stories: residential, retail sales/services, restaurants, offices, religious institutions by right; educational/instructional uses, entertainment establishments, bars, some storage with CUP.



Uses in Downtown Zoning Districts

Upper-Story Residential

Uses in Downtown Zoning Districts

Goldsboro Central Business District

Single-family attached and detached dwellings, duplexes, multi-family dwellings (new construction or in building conversions), condominiums, and townhouses allowed by right, with standards.

Also has a residential use called *“Mixed use, apartments or condos above ground floor retail/office within the same building,”* that is permitted by right with standards.



Uses in Downtown Zoning Districts



Sanford Central Business District

Restricts most types of new residential development by not allowing single-family (attached or detached), two-family, or multi-family dwellings.

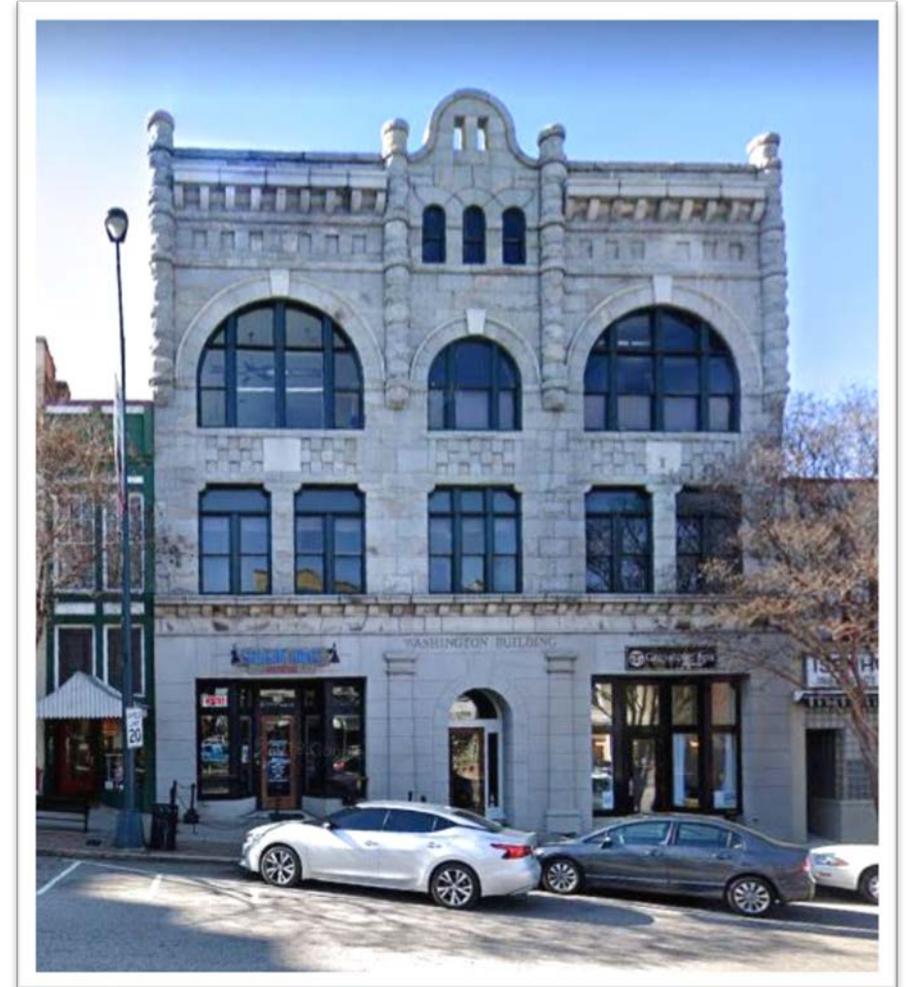
However, it allows *“Building, Mixed Use – Mixed commercial and residential use where commercial use is primary on first floor, with dwellings occupancy [sic] second floors or above (no enclosed storage),”* by right with standards.

Uses in Downtown Zoning Districts

Salisbury Downtown Mixed-Use District

Encourages multi-story buildings with uses mixed vertically, street level commercial, and upper level office and residential. Single-family and multi-family dwellings allowed by right.

Permits “live-work units” (attached residential building type with ground floor commercial and residential unit above or behind) subject to standards limiting size (3,000 gross square feet and 3 stories tall) and requiring the same occupant inhabit the work and living areas.



Uses in Downtown Zoning Districts

Small-Scale Manufacturing

Uses in Downtown Zoning Districts

Salisbury Downtown Mixed-Use District

Neighborhood manufacturing, light manufacturing media production, and metal products fabrication, machine or welding shops allowed by right.

Warehouses/indoor storage allowed *only* when operated as adaptive re-use.

Research and development uses require special use permit approval or rezoning to a conditional use district.



Uses in Downtown Zoning Districts

Wake Forest Renaissance Area Historic Core District

Ground floors of buildings on White Street to have active uses, including retail or restaurants, with office and residential uses above. Side streets have fewer restrictions.

Also allows *Light Manufacturing Workshops*, the assembly, fabrication, production or processing of goods and materials that ordinarily do not create noise, smoke, fumes, odors, glare, or health/safety hazards outside of the building, are visually undifferentiated from an office building or residentially-scaled garage, and typically involve the work of artisans or craftsman. May also include beer brewing or other similar facilities as part of a microbrewery and other beverage tasting facilities.



Uses in Downtown Zoning Districts

Marion Central Business District



Has guidelines for new development and redevelopment consistent with district's historic character, including mixed-use land uses with goods and services at street level with office and residential on upper floors. Allows various commercial, office and institutional uses, and some residential uses, by right or with standards. Some small-scale manufacturing uses allowed by right, including *fabricating shops* and *breweries*, *wineries*, *meaderies*, *cideries*, *distilleries*, etc. Allows one industrial use, Manufacturing and Production, as a Special Exception.



For more information, contact:

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Coordinator, Rural Solutions

NC Main Street & Rural Planning Center

48 Grove Street

Asheville, NC 28801

828-251-6200 x-239 (office) | 828-747-1585 (mobile)

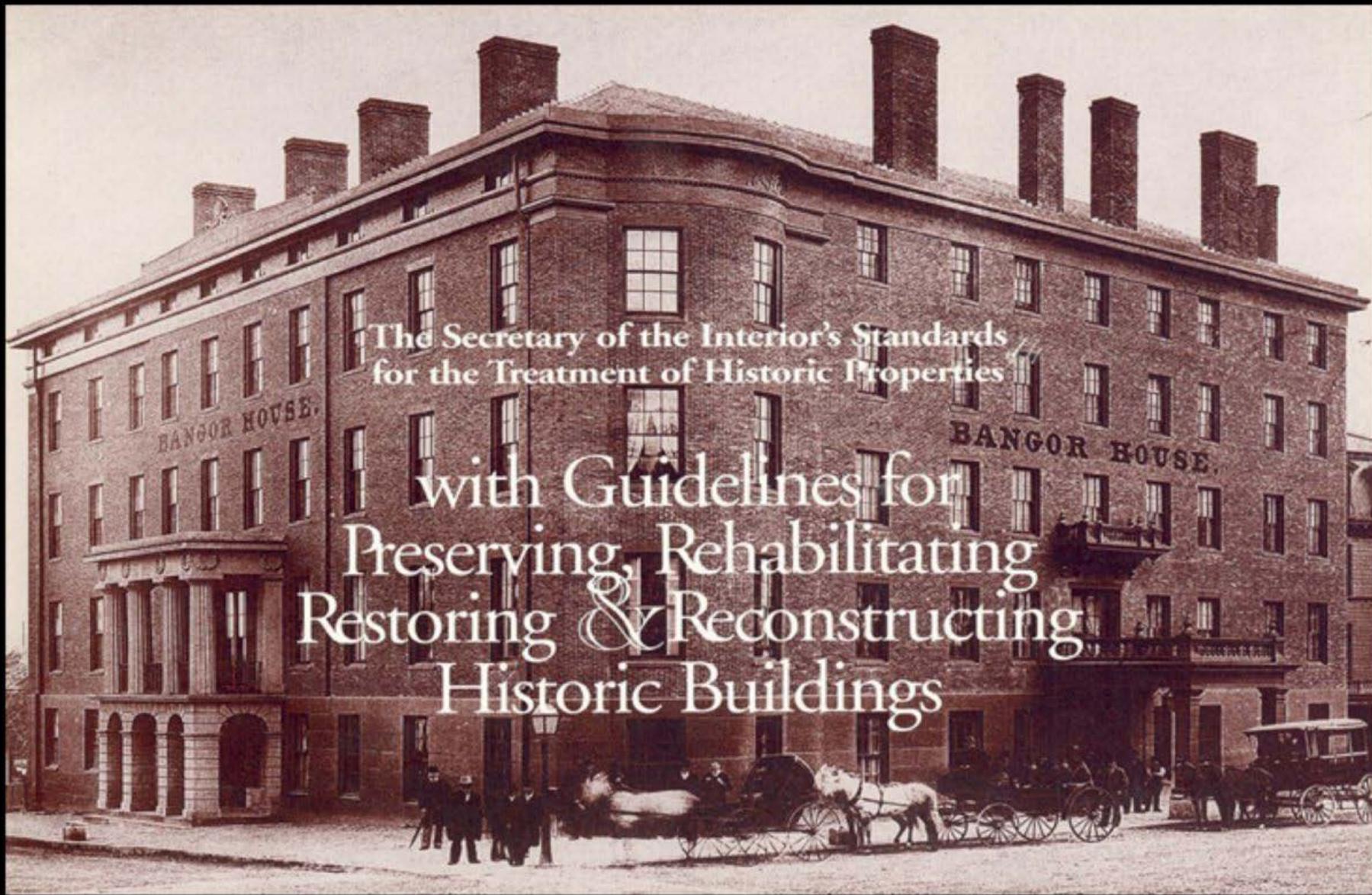
ksmith@nccommerce.com

The Secretary of the Interior's
Standards for Rehabilitation

National Historic Preservation Act of 1966

(NHPA; Public Law 89-665; 54 U.S.C. 300101 *et seq.*)

- NHPA is the most far-reaching preservation legislation ever enacted in the United States.
- NHPA is legislation intended to preserve historical and archaeological sites.



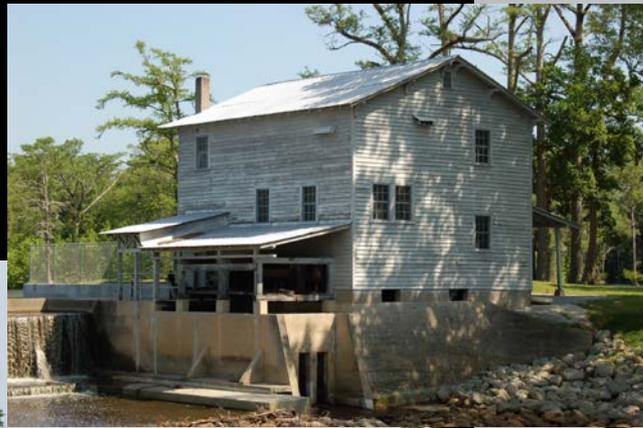
Codified as 36 CFR Part 68, Federal Register Vol. 60, No. 133.





What are 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 proposed work to a 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 and the National Park Service when reviewing proposed work to a historic property.



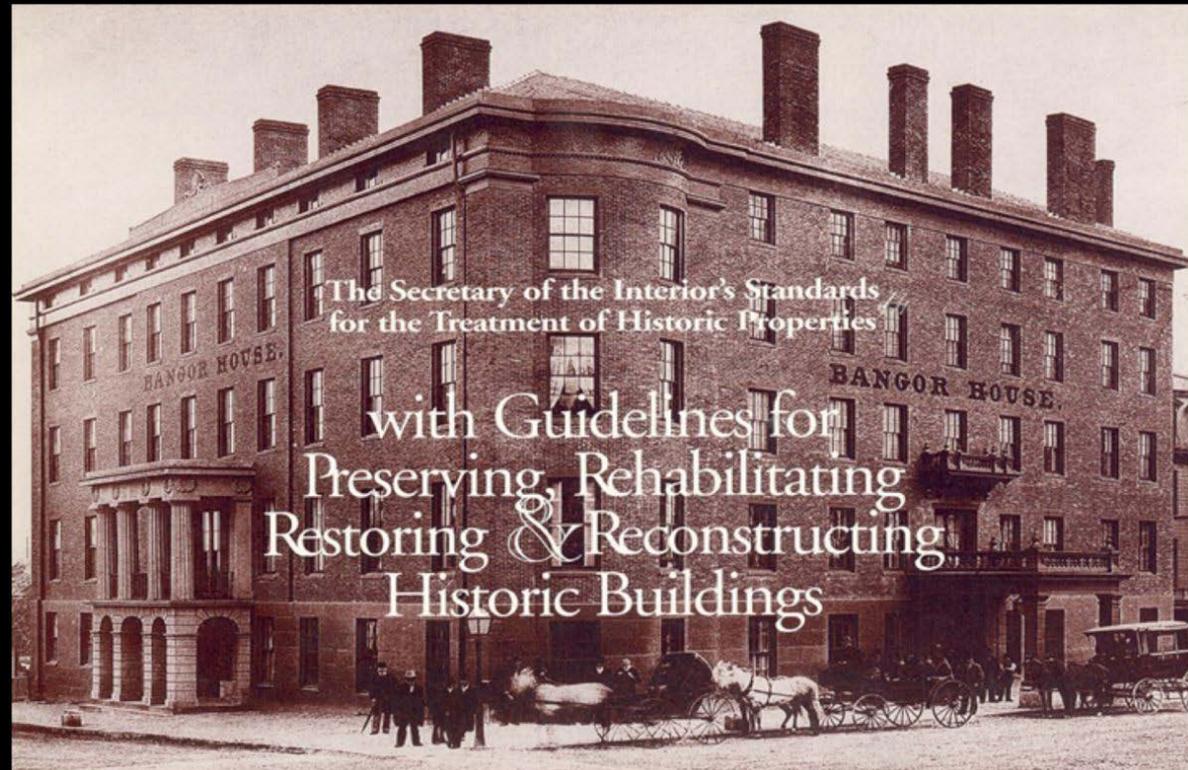
The Secretary's *Standards for Rehabilitation*:

1. can provide the foundation for preservation planning activities in communities that have historic resources.
2. are the basis for most historic preservation commission design guidelines.
3. are the sole principles that a HPC will use in reviewing applications of the state for certificates of appropriateness.

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

The other treatments are:

- Preservation;
- Restoration; and
- Reconstruction.



What is Rehabilitation?

Rehabilitation is "...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 values."

What is Rehabilitation?

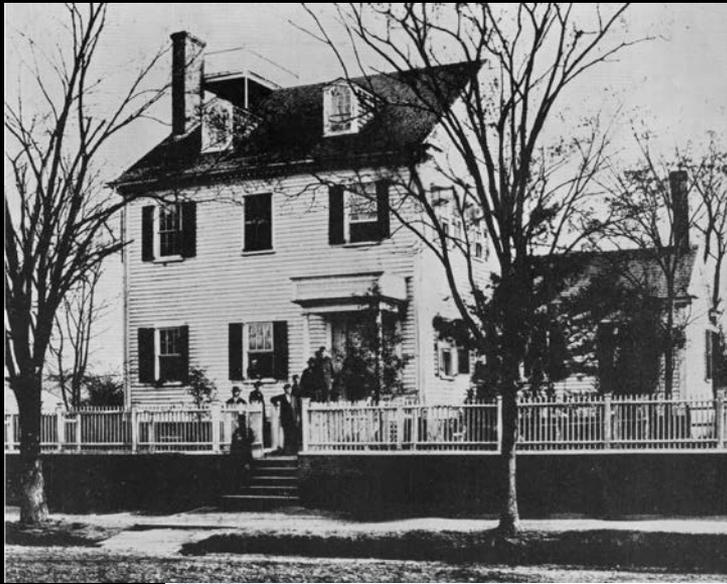
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What is Rehabilitation?

Rehabilitation is "...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 values.**"

Standard #1

A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.







Baird Store, Asheville



Cranford Industries Office, Asheboro











Durham Hosiery Mill #15, Mebane



Asheboro Hosiery Mill, Asheboro



















Standard #2

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





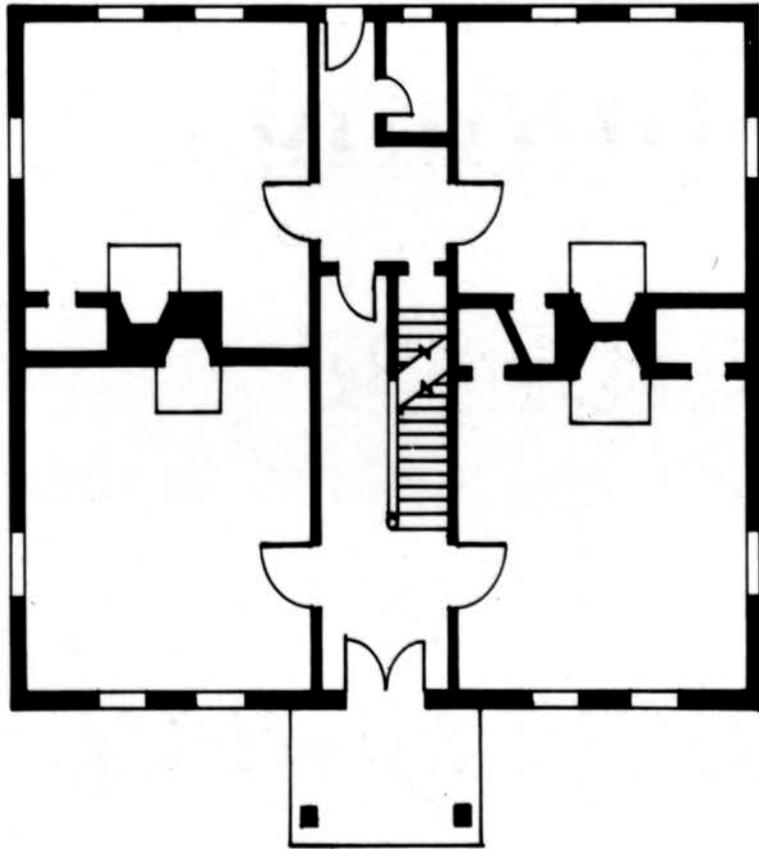




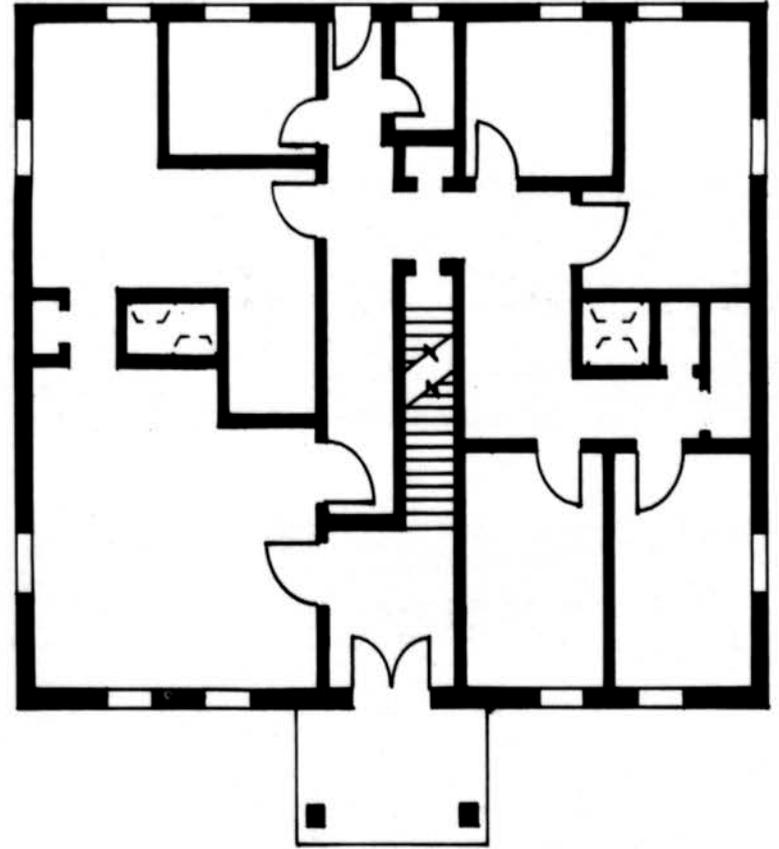
CONTROL CHAMBER
SEWER DEPT
HIGHWAY DEPT







Before...



...After

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 architectural elements from other buildings, shall not be undertaken.







Standard #4

Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.





FAINS



OFFER
Sale

OFFER
Sale

Hudson's Department Store, Shelby





Standard #5

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





WARREN
FOODWORKS
Coffee Shop • Bakery

WARREN
FOODWORKS

100

Fair Trade Coffee • Espresso • Bakery • Wine & Beer









Standard #6

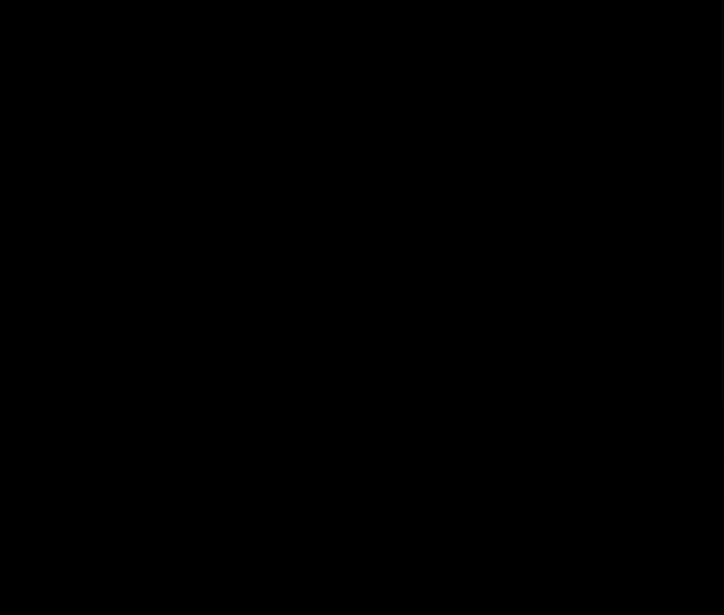
Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and, other visual qualities and, where possible, materials. Replacement of missing features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



















Standard #7

Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.

ATOMIC
SANDBLASTING











Inappropriate Portland Cement mortar and mortar joints that do not match historic profiles.

Appropriate lime-based mortar and mortar joints that match historic profiles.





Standard #8

Significant archaeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.



Standard #9

New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.





WALKER'S FITNESS CENTER

WALKER'S GROCERY

DIESEL

PACK 1.59

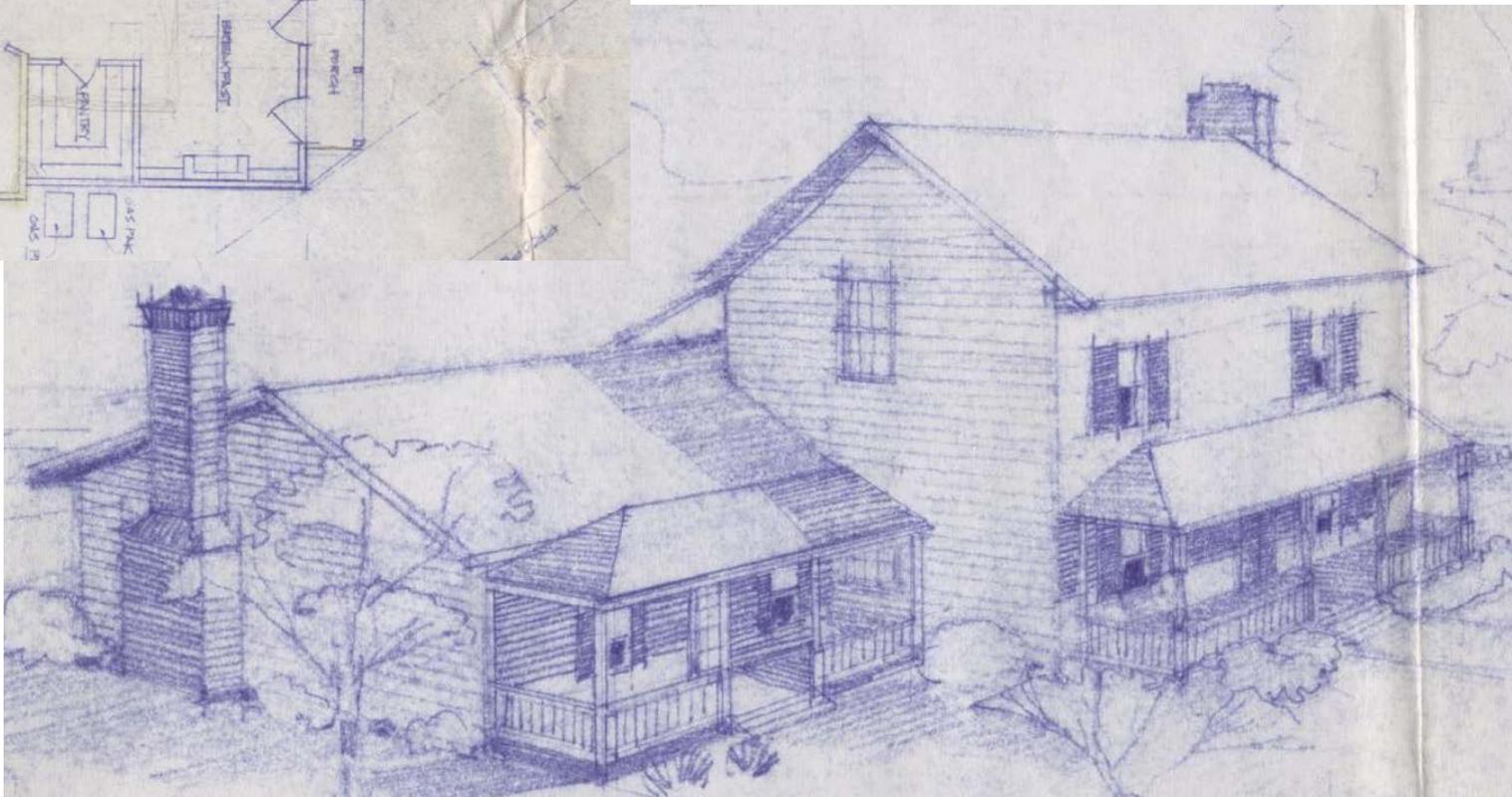
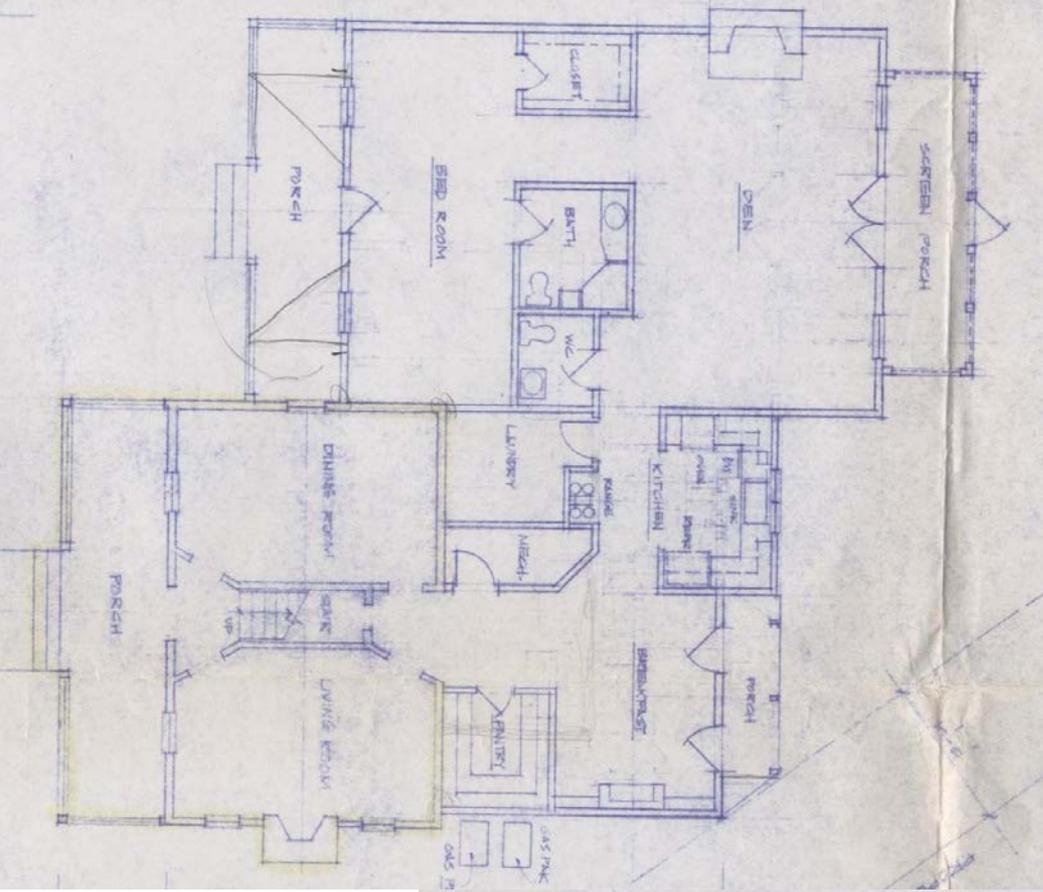
CARTON 10.99



WARREN'S STORE

SNACKS
GROCERIES



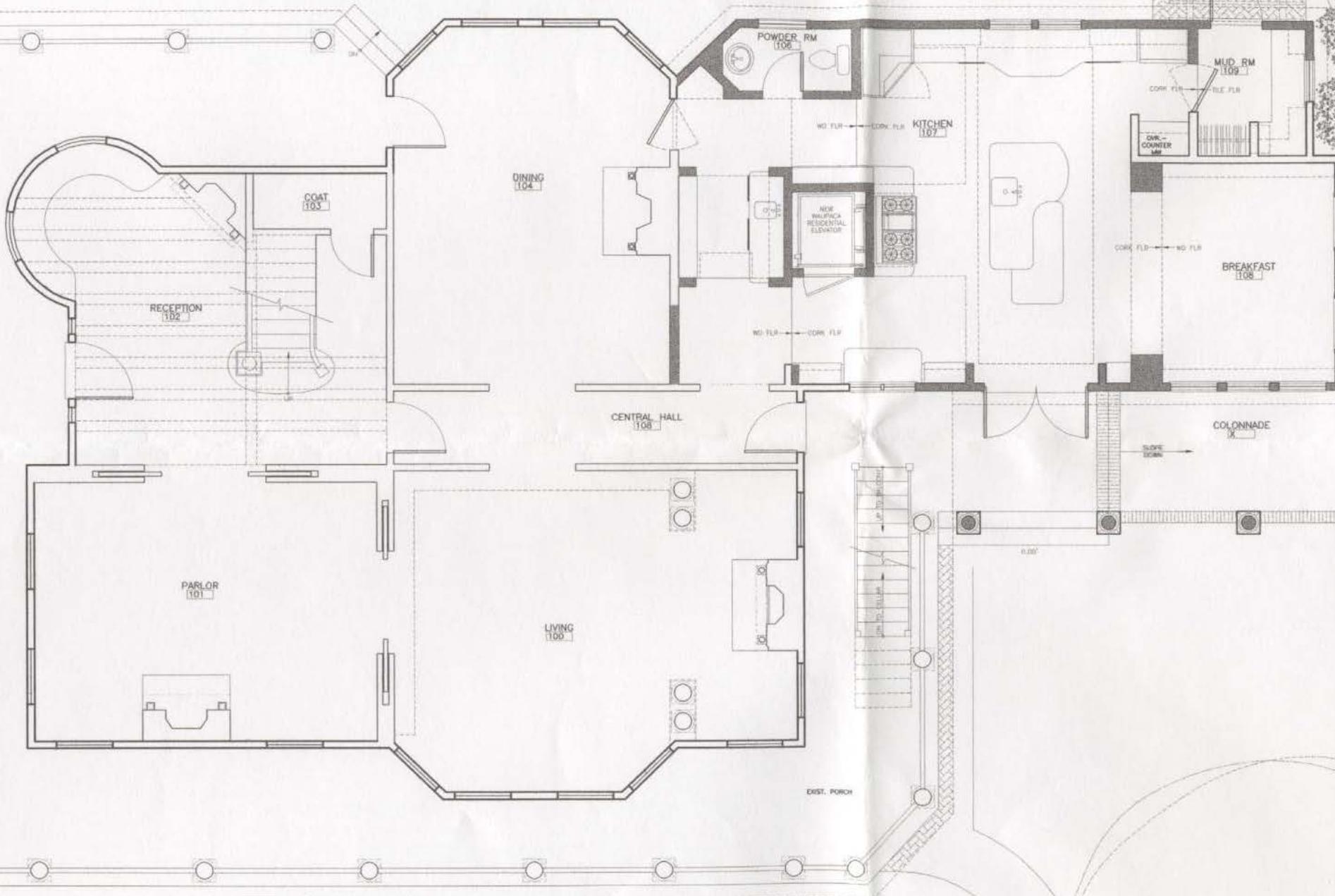






NEW HELLY STEVENS HOLLY BUSHES

LINE OF SECOND FLOOR AREA



RECEPTION
102

COAT
103

DINING
104

PARLOR
101

LIVING
100

CENTRAL HALL
108

POWDER RM
106

KITCHEN
107

MUD RM
109

BREAKFAST
108

COLONNADE
X

EXIST. PORCH

SLOPE
DOWN

0.002'

UP TO BALCONY

DOWN TO COLONNADE







Standard #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.

















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

WITH

**GUIDELINES FOR
PRESERVING,
REHABILITATING,
RESTORING &
RECONSTRUCTING
HISTORIC
BUILDINGS**



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

<https://www.nps.gov/tps/standards/treatment-guidelines-2017.pdf>

Contact Information & Web Sites

- National Park Service:
<https://www.nps.gov/tps/standards.htm>
- John P. Wood, Preservation/Restoration Specialist, N.C. State Historic Preservation
Telephone: 252-830-6580, extension 225
E-Mail: john.p.wood@ncdcr.gov
- North Carolina State Historic Preservation Office: <http://www.hpo.ncdcr.gov>

**The Federal and
State Historic
Rehabilitation
Tax Credits:
*An Overview for
Potential Projects***



Elizabeth City

*North Carolina Main Street
Conference
New Bern
March 10, 2020*

What is a tax credit?

- A tax credit differs from a tax deduction. A tax deduction simply lowers the amount of your income which is subject to taxation.
- A tax credit provides a dollar-for-dollar reduction in the amount of taxes you owe. For example, if your tax bill is \$10,000, a \$4,000 credit will reduce your tax bill to \$6,000.

Economic Benefits

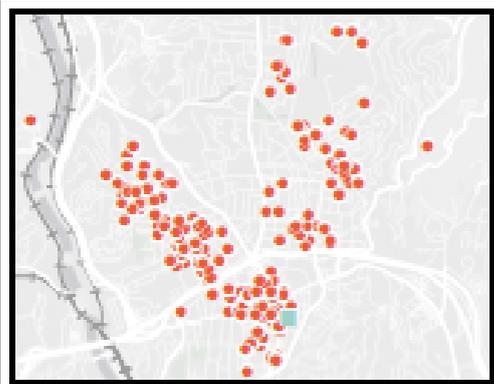
Range of Years	# Projects Completed	Estimated Rehabilitation Expenditures
1976-1997 (Previous to State Tax Credit Programs)	670	\$282.24 Million



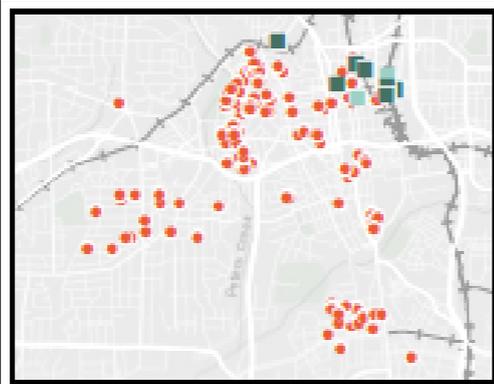
Economic Benefits

Range of Years 1976 - 2019	# Projects Completed	Estimated Rehabilitation Expenditures
Income Producing 1976 - 2019	1629	\$2.697,780,155 Billion
Non-Income Producing 1998-2019	2304	\$345,210,332 Million
Total (Includes Both State Programs)	3,933	\$3.042.990. Billion

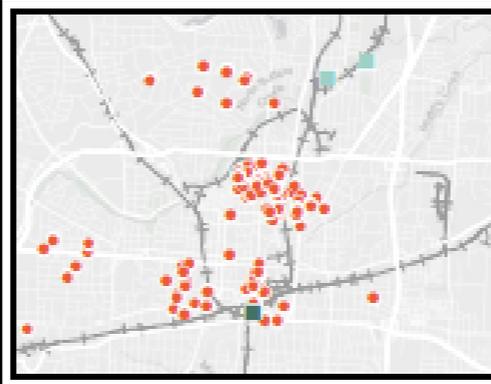
Commercial and Residential Historic Preservation Tax Credit Projects (as of January 1, 2019)



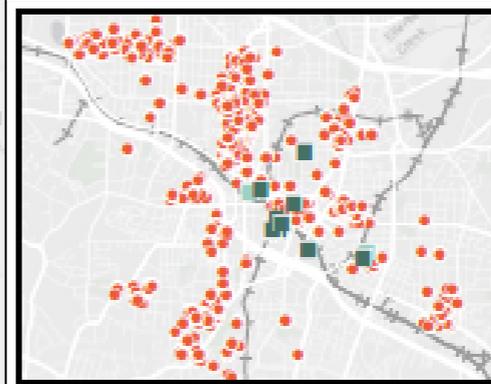
Asheville



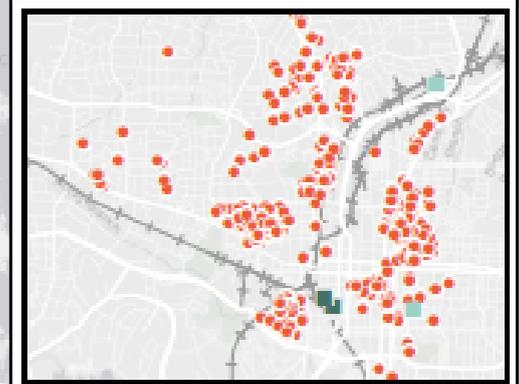
Winston-Salem



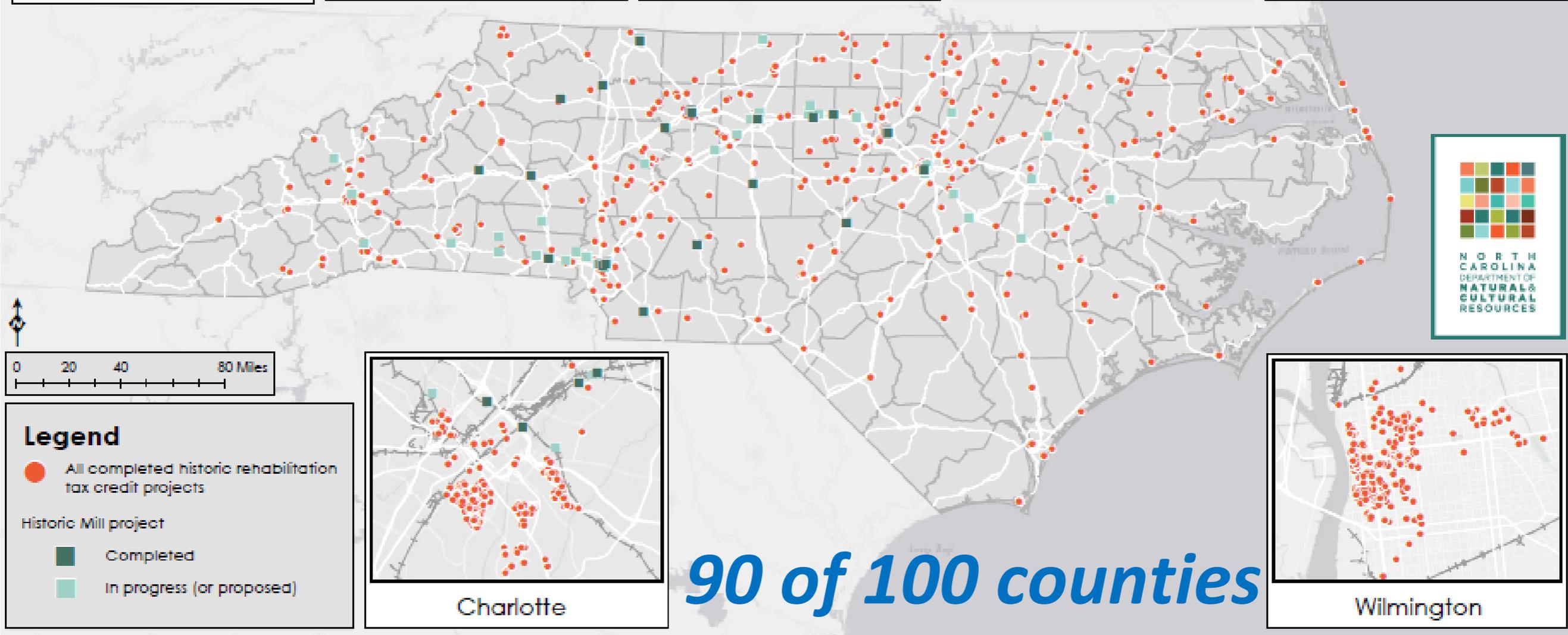
Greensboro



Durham

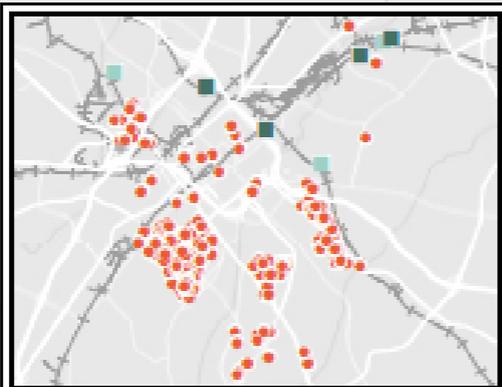


Raleigh

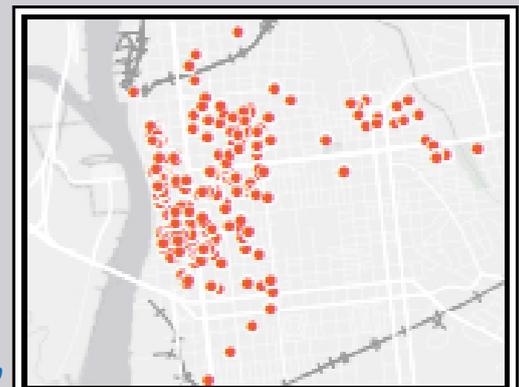


Legend

- All completed historic rehabilitation tax credit projects
- Historic Mill project
 - Completed
 - In progress (or proposed)

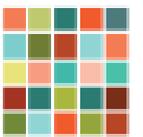


Charlotte



Wilmington

90 of 100 counties



NORTH CAROLINA
DEPARTMENT OF
NATURAL &
CULTURAL
RESOURCES

Friendly Wig Shop gets makeover

BY WILLIAM F. WEST
Staff Writer



STAFF PHOTO BY KERI PAMPUCH

Jeff and Valerie Mitchell, owners of the former Friendly Wig Shop building on North Poindexter Street, hold an old Friendly Wig Shop sign they found in storage on the building's formerly unused second floor, Thursday, March 30.

A more than 130-year-old building on North Poindexter Street is undergoing a major renovation that the new owners hope will add to the revitalization efforts already underway in Elizabeth City's downtown.

Jeff Mitchell and his wife, Valerie, bought the former Friendly Wig Shop in the 100 block of North Poindexter Street in September and soon started cleanup and demolition work. The Mitchells understand the structure was built in 1885 and originally was a grocery store.

Cove Contracting, a Camden County firm the Mitchells hired, is converting the first floor of the building into space for a professional office. The second floor is being converted into an apartment, complete with two bathrooms, two bedrooms and a kitchen, that could be used by visiting professionals on an extended stay in Elizabeth City. The couple hope to have tenants in the building by this fall.

The Mitchells said investing in Elizabeth City's downtown is something they've long wanted to do.

"I've worked downtown for over 30 years — and we both love Elizabeth City and downtown in particular," said Jeff, a Gates County native. "We're just excited about an opportunity to be a part of the downtown revitalization."

"I like the history and the architecture — and I like to decorate," added Valerie, who grew up in southwestern Virginia.

Jeff Mitchell said the former Friendly Wig Shop downtown seemed like a logical choice for their first-ever real



STAFF PHOTO BY KERI PAMPUCH

Jeff and Valerie Mitchell discuss their plans for the former Friendly Wig Shop building they purchased last year.

estate venture.

"It seemed like a reasonable price (for the building), so we felt like that it was workable to fix it up and make it useful and vibrant again," he said.

The couple have encountered a few surprises during the building's renovation. The most significant discovery were two fluted, cast-iron columns that had been concealed behind the building's long-unused storefront.

"That was a late-in-the-game find," Jeff Mitchell said.

Another discovery was that the original building's first-floor entrance had been in the middle of the storefront, not on the building's south side.

One other discovery was a Friendly Wig Shop sign found on the building's unused second floor. The couple plan to incorporate the sign into the decor on the second floor.

The Mitchells say their

plans include pulling the modern-day storefront back so that the cast-iron columns are visible from Poindexter Street. They also plan to return the building's first-floor entrance back to the storefront's center.

"It's kind of like peeling an onion to remove a lot of the layers that have been added over the years," he said of the restoration effort.

The Mitchells see bright days ahead for the city's downtown. Jeff Mitchell notes completion of the Elizabeth Street restoration project and SAGA Construction's plans to transform the former Southern Hotel into a boutique hotel.

"There's more interest than I've felt in a while," he said.

The Mitchell couple's project is being assisted by a \$20,000 grant from the city's Downtown Improvement Grant fund. The fund is an incentive program created to encourage restoration of commercial buildings in the downtown.

Jeff and Valerie Mitchell

April 16, 2017 issue of
Living Here
Elizabeth City

The Mitchells said investing in Elizabeth City's downtown is something they've long wanted to do.

"I've worked downtown for over 30 years — and we both love Elizabeth City and downtown in particular," said Jeff, a Gates County native. "We're just excited about an opportunity to be a part of the downtown revitalization."



Brothers Long Building, Elizabeth City





Main Street &
Rural Planning Center
COMMERCE

Contents

Work Description
Additional Information
Conceptual Rendering

November 28, 2016
Revised:
March 24, 2017

North Carolina Main Street
4313 Mail Service Center
Raleigh, N.C. 27699-4313
(919) 571-4900

Western Regional Office
31 College Place, Bldg B
Asheville, NC 28801
(828) 251-6914

Design prepared by:

Main Street Fellows
UNCG Department of
Interior Architecture
jrleimen@uncg.edu



Center for Community-Engaged Design
The University of North Carolina at Greensboro • Department of Interior Architecture

North Carolina Department of Commerce North Carolina Main Street Center

Design Proposal



Existing Facade



Proposed Facade with and without awning

106 N. Poindexter St.
Elizabeth City, NC 27909







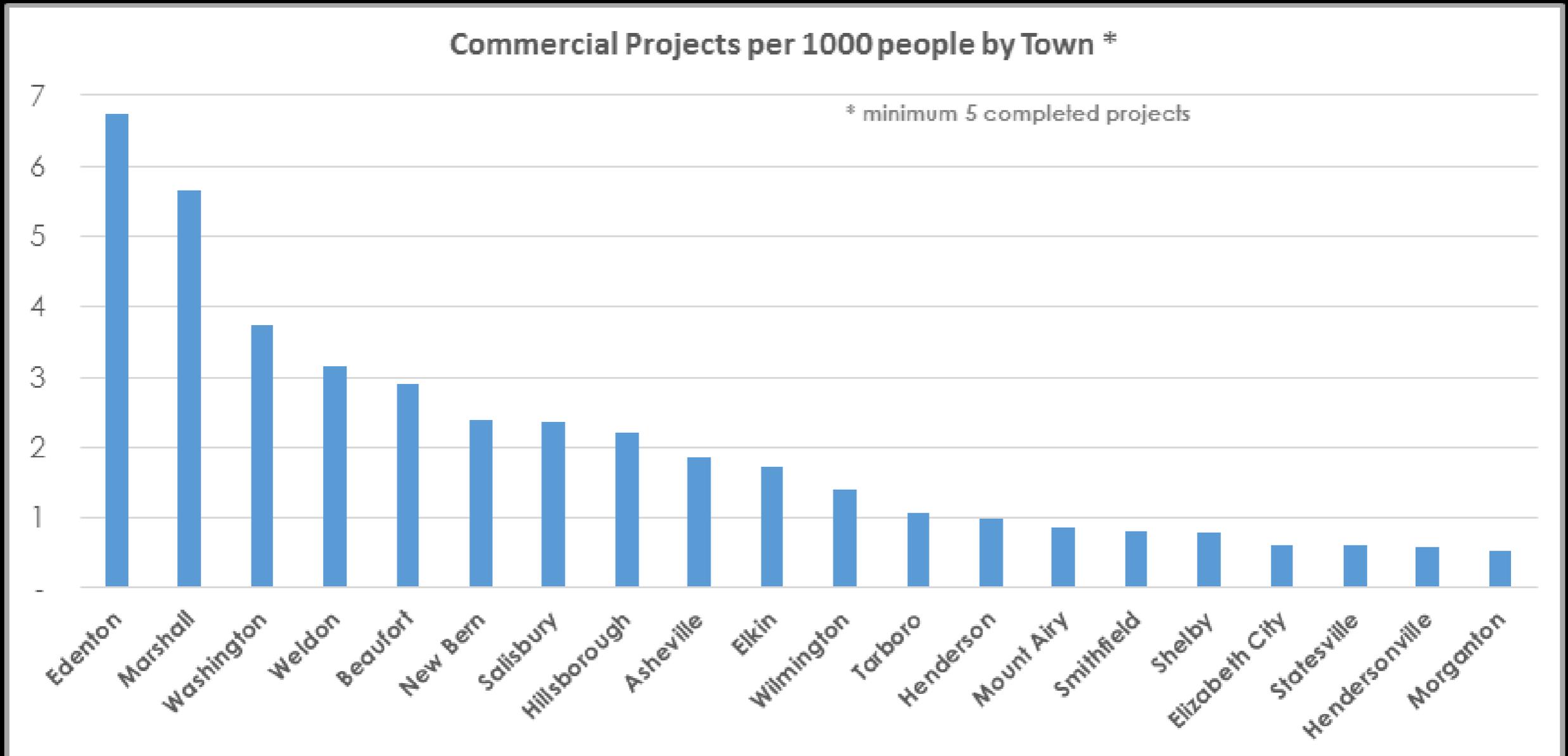
New businesses prefer old buildings; old buildings foster new investment.



Why Your New Company Needs an Old Building

<https://www.entrepreneur.com/article/306787>

The Economic Impact of the Rehabilitation Tax Credits in North Carolina Per capita (2017)





The Douglas Block

Rocky Mount, Edgecombe County



1926 Booker T. Theater



1926 Booker T. Theater



THE DOUGLAS BLOCK REDEVELOPMENT PROJECT

Completion Date: December 2010

City of Rocky Mount
Rocky Mount Edgecombe Community
Development Corporation
Kasper Mortgage Capital, LLC
RBC Bank
US Bank
US Dept. of Housing and Urban Development
US EPA — Region 4
Clearscapes, P.A.
Restoration Architects
D.S. Simmons, Inc.

Mixed Use Development
Building Economic Vitality
Through Historic Preservation


**The Prime
Smokehouse**
Barbecue & Beyond



Weatherly Candy Factory



Perry Motor Co. and Weatherly Candy Factory, Elizabeth City



Perry Motor Company





Weatherly LOFTS





Historic Properties as Opportunities

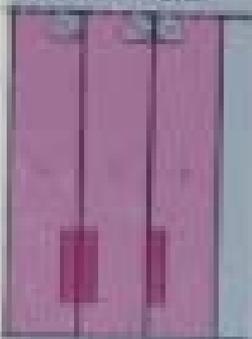
**Biggs Building, Scotland Neck
National Register Historic District**



FOR SALE

HISTORIC BUILDING TAX CREDITS AVAILABLE

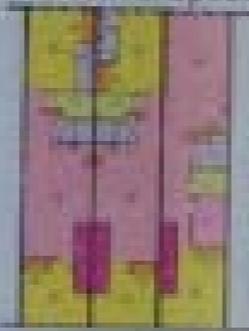
First Floor
Commercial



Conceptual Rendering



Second Floor
Residential Option



Great Possibilities

Other Financing Available



call: Jean Baker
252-333-7202
www.northeastnchomes.com



Income-Producing Projects

- Structures, such as commercial buildings, mills, industrial buildings, and apartments, placed into service to generate income.



Tarboro National Register Historic District

Owners and developers may receive a 15 - 25% state tax credit and a 20% federal tax credit for certified rehabilitations of income-producing historic structures.

The credit is available to owners and long-term lessees.

State Historic Tax Credits

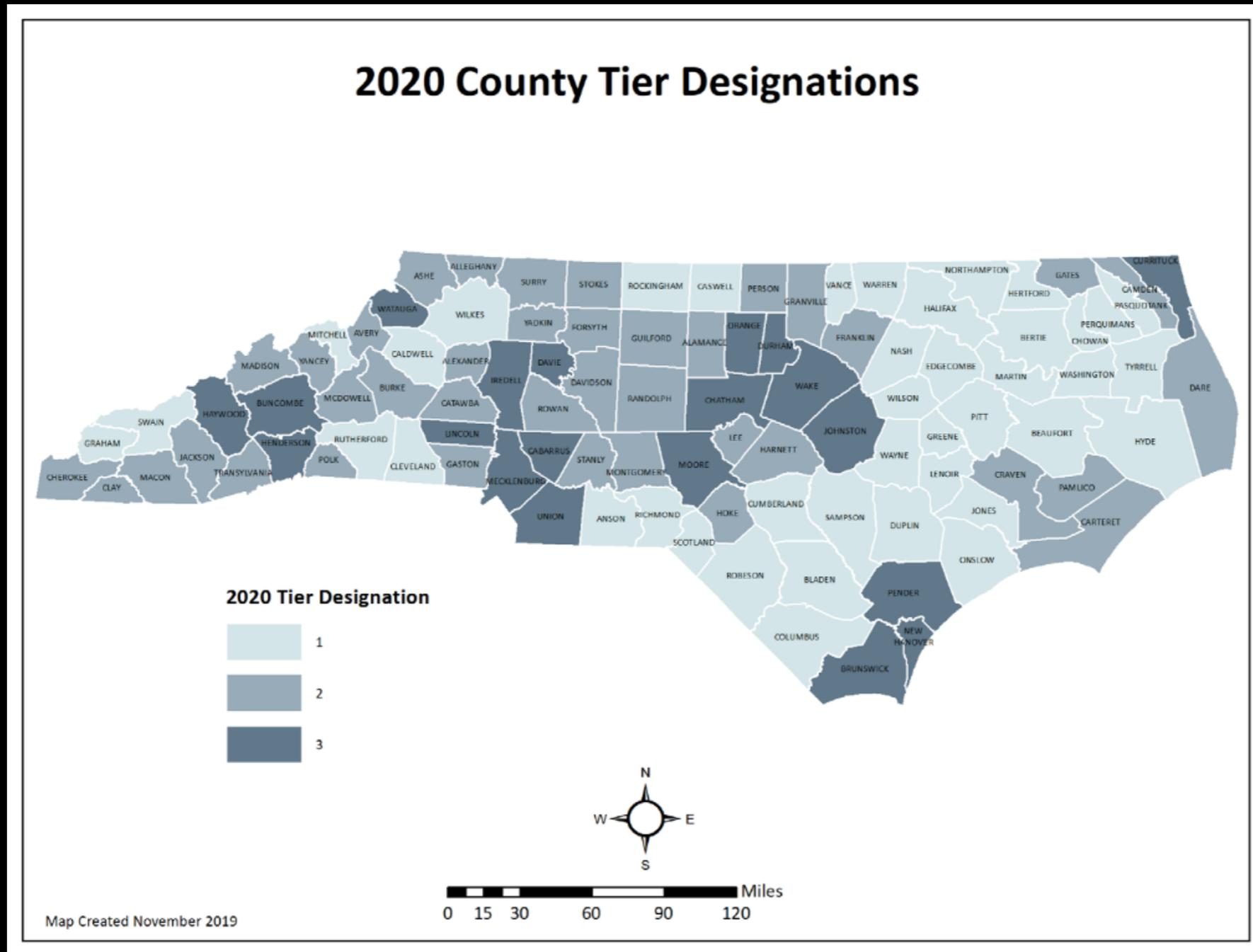
- The tax credits for the rehabilitation of North Carolina's historic buildings were included by the General Assembly as a provision in the 2015 budget. Article 3L (G.S. 105-110).
- The tax credit programs provide for Historic Preservation Tax Credits benefitting both income-producing and non-income-producing historic structures.
- Effective January 1, 2016; **Sunset January 1, 2024.**

Tiered Base Income-producing Credit*

- **15%** State tax credit *up to \$10 million* of Qualified Rehabilitation Expenses (QREs).
 - **10%** State credit from *\$10 million to \$20 million* of QREs.
 - **No state credit** for QREs *over \$20 million*.
- 

Bonus Income-producing Credits*

- **5% Development Tier Bonus** for projects in Tier 1 or 2 county.



Bonus Income-producing Credits*

- **5% Targeted Investment Bonus:**
 - a. Manufacturing or agricultural related or public or private utility;
 - b. Certified historic structure; and
 - c. 65% vacant for two years preceding the date of eligibility certification.



Example of Income Producing Tax Credit Project

• Rehabilitation Cost*	\$300,000
• 20% Federal Credit	\$60,000
• 15% State Credit + 5% bonus Tier 1	\$60,000
• Total Credits	\$120,000

*Must exceed adjusted basis within
a 24- or 60-month period.

Eligibility

- Buildings listed in the **National Register of Historic Places** are candidates, either individually or as a contributing building in a National Register historic district.. **must be a certified historic structure**
- The **rehabilitation of the historic structure must be substantial**. For income-producing properties, the rehabilitation of expenses must exceed the greater of the adjusted bases of the building or \$5,000 within a 24-month period or a 60-month period for phased projects.
- All rehabilitation work must meet **The Secretary of the Interior's Standards for Rehabilitation**. Applications are subject to a joint review by the State Historic Preservation Office and the National Park Service, with final review authority resting with the National Park Service.

Federal Income-Producing Historic Rehabilitation Tax Credits

Definitions

Certified Historic Structure -

- A building that is listed individually in the National Register of Historic Places; or
- A building that is certified as contributing to a National Register Historic District.

Qualified Rehabilitation Expenditures (QREs) -

- QREs include eligible “hard costs” and “soft costs”
- Not include acquisition, landscaping, furnishings, and expansion of volume of building

The Secretary of the Interior's Standards for Rehabilitation -

- Are ten principles developed by the Secretary of the Interior to guide work on historic properties;
- Are used to judge the appropriateness of the proposed work to the historic property by our office and the National Park Service;

National Register Listed Properties Edgecombe Co.

The Barracks (Tarboro) ED0001 2/18/1971 [PDF](#) [Map](#)
Batts House and Outbuildings (Speed vicinity) ED0464 4/5/2006 [PDF](#) [Map](#)
Bracebridge Hall (Old Sparta vicinity) ED0003 2/18/1971 [PDF](#) [Map](#)
Bracebridge Hall Boundary Increase and Additional Documentation (Macclesfield vicinity) ED1172 12/16/2005 [PDF](#) [Map](#)
Calvary Episcopal Church and Churchyard (Tarboro) ED0004 2/18/1971 [PDF](#) [Map](#)
Cedar Lane (Leggett vicinity) ED0441 4/15/1982 [PDF](#) [Map](#)
Coats House (Tarboro) ED0005 4/3/1973 [PDF](#) [Map](#)
Coolmore Plantation (Tarboro vicinity) ED0006 2/18/1971 [PDF](#) [Map](#)
Cotton Press (Tarboro) ED0007 2/18/1971 [PDF](#) [Map](#)
Eastern Star Baptist Church (Tarboro) ED0029 4/2/1980 [PDF](#) [Map](#)
Edgecombe Agricultural Works (Tarboro) ED0431 4/2/1980 [PDF](#) [Map](#)
Edgemont Historic District (Rocky Mount) ED1040 11/12/1999 [PDF](#) [Map](#)
Edgemont Historic District Boundary Expansion (Rocky Mount) ED1063 9/14/2002 [PDF](#) [Map](#)
The Grove (Tarboro) ED0002 2/18/1971 [PDF](#) [Map](#)
William Brinkley Howell Homeplace (Tarboro vicinity) ED0065 12/20/1984 [PDF](#) [Map](#)
Lincoln Park Historic District (Rocky Mount) ED1555 1/20/2012 [PDF](#) [Map](#)
Lone Pine (Tarboro vicinity) ED0453 11/6/1987 [PDF](#) [Map](#)
Mount Prospect (Gone) (Leggett vicinity) ED0008 11/20/1974 [PDF](#) [Map](#)
Dr. A.B. Nobles House and McKendree Church (Mercer vicinity) ED0009 6/19/1980
Oakland Plantation (Tarboro) ED0430 4/2/1980 [PDF](#) [Map](#)
Old Town Plantation (Battleboro vicinity) ED0010 1/20/1972 [PDF](#) [Map](#)
Piney Prospect (Old Sparta vicinity) ED0012 2/18/1971 [PDF](#) [Map](#)
Porter Houses and Armstrong Kitchen (Whitakers vicinity) ED0668 9/14/2002 [PDF](#) [Map](#)
Princeville School (Princeville) ED1039 1/9/2001 [PDF](#) [Map](#)

Quigless Clinic (Tarboro) ED1041 10/27/2000 [PDF](#) [Map](#)
Railroad Depot Complex (Gone) (Tarboro) ED0018 4/2/1980 [PDF](#) [Map](#)
Redmond-Shackleford House (Tarboro) ED0013 12/12/1976 [PDF](#) [Map](#)
Rocky Mount Central City Historic District Boundary Increase and Decrease and Additional Documentation (Rocky Mount) ED0905 8/27/2009 [PDF](#) [Map](#) (also NS1212)
Saint John's Episcopal Church (Battleboro) ED0014 2/18/1971 [PDF](#) [Map](#)
Saint Paul Baptist Church (Tarboro) ED0432 4/2/1980 [PDF](#) [Map](#)
William and Susan Savage House (Leggett vicinity) ED0460 8/25/2014 [PDF](#) [Map](#)
Tarboro Historic District (Tarboro) ED0017 4/2/1980 [PDF](#) [Map](#)
Tarboro Town Common (Tarboro) ED0015 9/30/1970 [PDF](#) [Map](#)
Vinedale (Pinetops vicinity) ED0562 7/15/1982 [PDF](#) [Map](#)
Walston-Bulluck House (Pender Museum) (Tarboro) ED0011 2/18/1971 [PDF](#) [Map](#)
Wilkinson-Dozier House (Conetoe vicinity) ED0016 10/23/1974 [PDF](#) [Map](#)
Worsley-Burnette House (Conetoe vicinity) ED0843 5/24/1990 [PDF](#) [Map](#)

www.hpo.ncdcr.gov/NR-PDFs.html

HPOWEB

HPO Data Layers

Background View

<http://gis.ncdcr.gov/hpweb/>

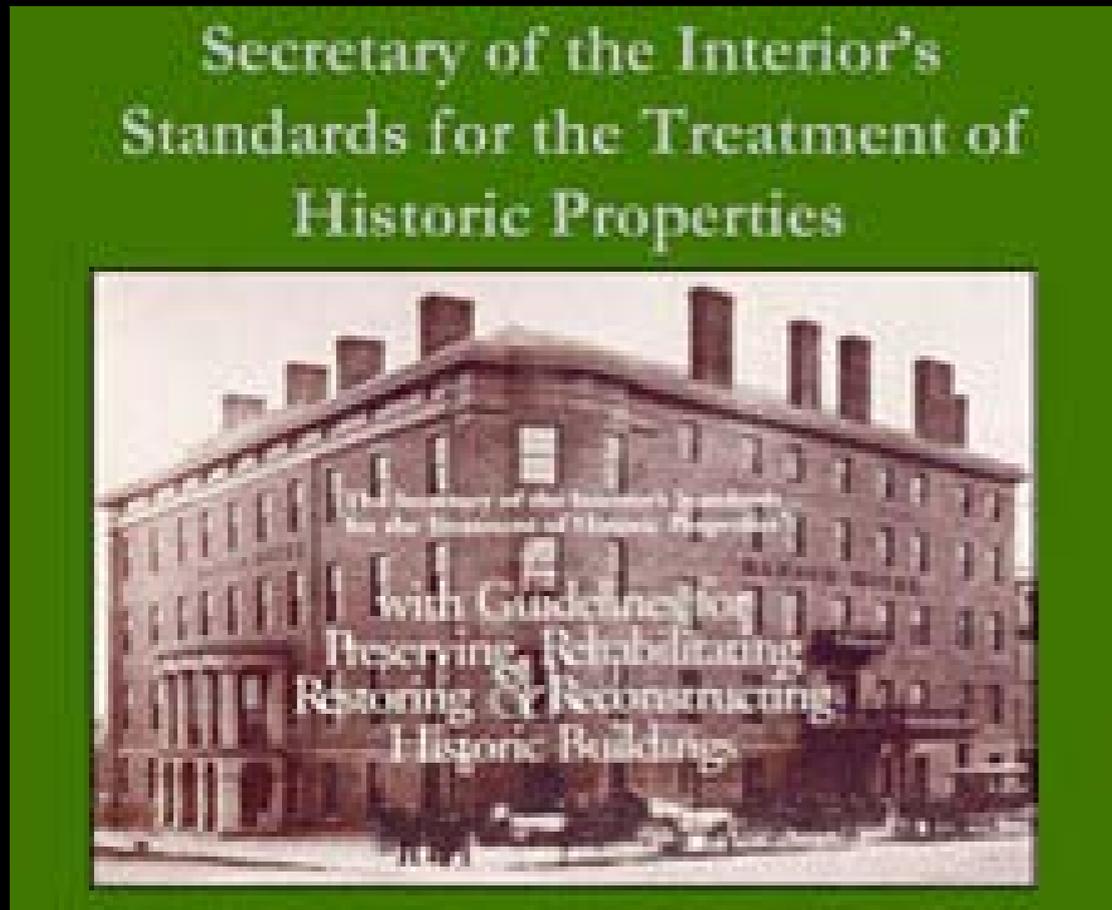
Search Results

200 km

100 mi

Secretary of the Interior's Standards for Treatment of Historic Properties

www.nps.gov/tps/standards/rehabilitation/rehab/stand.htm



Technical Preservation Services

National Park Service
U.S. Department of the Interior



[Home](#) > [How to Preserve](#) > [Preservation Briefs](#) > [9 Wooden Windows](#)



Preservation Briefs

See Preservation Briefs 1-47

Some of the web versions of the Preservation Briefs differ somewhat from the printed versions. Many illustrations are new and in color; Captions are simplified and some complex charts are omitted. To order hard copies of the Briefs, see [Printed Publications](#).

PRESERVATION BRIEFS

9

The Repair of Historic Wooden Windows

John H. Myers

[Architectural or Historical Significance](#)

[Physical Evaluation](#)

[Repair Class I: Routine Maintenance](#)

[Repair Class II: Stabilization](#)

[Repair Class III: Splices and Parts Replacement](#)

[Weatherization](#)

[Window Replacement](#)

[Summary and References](#)

[Reading List](#)

[Download the PDF](#)



Historic six-over-six windows--preserved. Photo: NPS files.

The windows on many historic buildings are an important aspect of the architectural character of those buildings. Their design, craftsmanship, or other qualities may make them worthy of preservation. This is self-evident for ornamental windows, but it can be equally true for warehouses or factories where the windows may be the most dominant visual element of an otherwise plain building. Evaluating the significance of these windows and planning for their repair or replacement can be a complex process involving both objective and subjective considerations. *The Secretary of the Interior's Standards for Rehabilitation* and the accompanying guidelines, call for respecting the significance of original materials and features, repairing and retaining them wherever possible, and when necessary, replacing them in kind. This Brief is based on the issues of significance and repair which are implicit in the standards, but the primary emphasis is on the technical issues of planning for the repair of windows including evaluation of their physical

National Park Service

www.nps.gov/tps/how-to-preserve/briefs.htm

Role of NPS & the SHPO

- Since 1976, the National Park Service (NPS) has administered the historic preservation certification side of the income-producing program, in partnership with the State Historic Preservation Offices (SHPO).
 - The SHPO administers the program at the state level, with final authority resting with NPS.
- 

Description of Exterior Work

- Roof
- Masonry
- Exterior Woodwork
- Porches/Loading Docks
- Windows & Doors
- Outbuildings
- Alterations
- New Construction & Additions
- Site Work



Main Street
Weldon

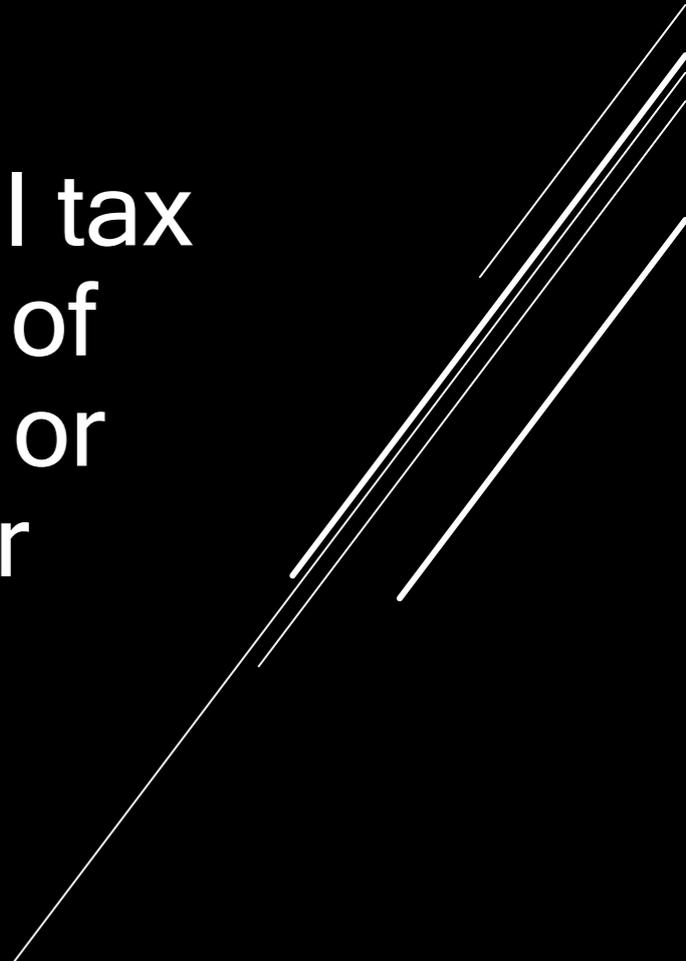
Description of Interior Work

- Floors
- Walls
- Ceilings
- Interior Woodwork
- Doors
- Structural System
- Floor Plan Alterations
- Plumbing, HVAC, & Electrical Systems



Turnage Department Store,
Farmville, Pitt Co.

Role of IRS & NC Department of Revenue

- The IRS and NC Department of Revenue administer the tax and finance side of the income-producing programs.
 - Taxpayers should consult a professional tax advisor, the IRS, or the NC Department of Revenue for help in determining the tax or other financial implications of any matter discussed here.
- 

In Conclusion

- Owners are strongly advised to consult with the SHPO before beginning a rehabilitation project in order to avoid potential problems.

Disclaimer

- This information describes the Federal and State historic preservation tax credit programs in very general terms.
- Taxpayers should consult a professional tax advisor, the NC Department of Revenue, or the IRS for help in determining the tax or other financial implications of any matter discussed here.

Keys to Success

- Consider buildings not obviously historic
- Fit the project to the building
- Plan to retain important features
- Allow enough time for review
- Pay attention to Part 2 conditions
- Choose an experienced team



First Christian Church,
Taff Office Equipment,
Greenville



Non-income-Producing Projects

- 15% state credit of rehabilitation expenses.
- Project cap limits eligible rehabilitation expenses to \$150,000—maximum credit is \$22,500.
- Project threshold now \$10,000 of rehabilitation expenses.
- Eligible rehabilitation expenses must be incurred within any 24-month period.



Pre and
Post
Hurricane
Dorian

Ocracoke National
Register Historic District

NC State Historic Preservation Office

www.hpo.ncdcr.gov

Reid Thomas
Restoration Specialist
(252) 830-6580
reid.thomas@ncdcr.gov



Historic Preservation Rehabilitation Tax Credits for Non-Income-Producing Residential Properties

North Carolina's State Historic Rehabilitation Tax Credit Program provides jobs, bolsters the tax base, and revitalizes existing buildings and infrastructure, while preserving the state's priceless historic character. This program administered by the State Historic Preservation Office, encourages the conservation of North Carolina's historic resources. Homeowners may receive a 15% state tax credit for certified rehabilitations of non-income-producing residential properties.



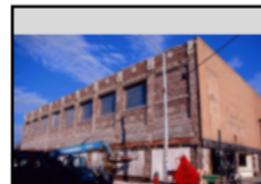
Example for Owner-Occupied Residential Property
 \$100,000 Rehabilitation Expenses
 x 15% State Tax Credit
 \$15,000 Tax Credit Amount



Historic Preservation Tax Credits for Income-Producing Properties

The Federal and State Historic Rehabilitation Tax Credit Programs provide jobs, bolster the tax base, and revitalize existing buildings and infrastructure, while preserving the state's priceless historic character. The programs administered by our office, the State Historic Preservation Office, in conjunction with the National Park Service, encourage the conservation of North Carolina's historic resources.

Owners and developers may receive a 15-25% state tax credit and a 20% federal tax credit for certified rehabilitations of income-producing historic structures.



Example for Income-Producing Properties

\$1,000,000 Rehabilitation Expenses
 20% Federal Tax Credit
 x 15% Base Level State Tax Credit *
 \$350,000 Tax Credit Amount **



* The base amount for the state tax credit is graduated according to project budget. For projects up to \$10M in qualified rehabilitation expenditures, the state tax credit is 15%. For projects with \$10-20M in qualified rehabilitation expenditures, the state tax credit is 10%.

** The following state bonus tax credits are potentially available to property owners and developers:

- 5% Development Tier Bonus for projects in Tier 1 or 2 Counties, with qualified rehabilitation expenditures not exceeding \$20M.
- 5% Targeted Investment Bonus for manufacturing or agricultural related properties at least 65% vacant for two years preceding eligibility certification, and with qualified rehabilitation expenditures not exceeding \$20M. Eligibility certification for this bonus credit is made by the State Historic Preservation Officer.

Eligibility

- Buildings listed in the National Register of Historic Places are candidates, either individually or as a contributing building in a National Register historic district. Contributing buildings within one of the state's three certified local historic districts in Raleigh, Goldsboro, or Madison, are also candidates.
- The rehabilitation of the historic structure must be substantial. For income-producing properties, the rehabilitation expenses must exceed the greater of the adjusted basis of the building or \$5,000 within a 24-month period or a 60-month period for phased projects.
- All rehabilitation work must meet The Secretary of the Interior's Standards for Rehabilitation. Applications are subject to a joint review by the State Historic Preservation Office and the National Park Service, with final authority resting with the National Park Service.

The Secretary of the Interior's Standards for Rehabilitation were developed to determine the appropriateness of proposed project work on National Register listed properties and have been widely used since 1976. The intent of the Standards is to promote the long-term preservation of a property's significance through the preservation of historic materials and features on the exterior and interior of buildings. They also encompass related landscape features and the building's site and environment, as well as attached, adjacent, or related new construction.

ter of Historic Places, either individually or as a contributing building in a National Register historic district. Contributing buildings within one of the state's three certified local historic districts in Raleigh, Goldsboro, or Madison, are also candidates.

jecture must exceed \$10,000 within a 24 month period. Eligible rehabilitation expenses must exceed the greater of the adjusted basis of the building or \$5,000 within a 24-month period or a 60-month period for phased projects.

limited to \$150,000, with a maximum tax credit of \$22,500. Qualified rehabilitation expenditures must be made between January 1, 2016 through December 31, 2019, the sunset date of the tax credit program.

rehabilitation project every five years for this program.

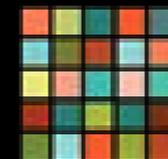
Secretary of the Interior's Standards for Rehabilitation.

penditure, the State Historic Preservation Office will review all work for compliance with

Standards for Rehabilitation were developed to determine the appropriateness of proposed project work on National Register listed properties and have been widely used since 1976. The intent of the Standards is to promote the long-term preservation of a property's significance through the preservation of historic materials and features on the exterior and interior of buildings. They also encompass related landscape features and the building's site and environment, as well as attached, adjacent, or related new construction.

Revised April 2017

Revised April 2017



NC DEPARTMENT OF
 NATURAL AND CULTURAL RESOURCES

In Conclusion, the Rehabilitation Tax Credit Programs

- Support the rehabilitation of underutilized schools, warehouses, mills, residences, & commercial buildings
- Stimulate local economic activity
- Increase jobs & housing
- Promote Smart Growth
- Boost heritage tourism
- Stabilize & increase local property Tax Base
- Generate greater sales & property and income tax revenues

Vibrancy Grants

Budget \$10,000

- Signage
- Outdoor Seating
- Painting \$1000/facade
- Renovations: up to \$3000/facade

Sidewalk Encroachments



Toasted
and
Rolled
Outdoor
Seating



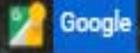
Loans

- Downtown Revolving Loan Fund
- MSSF started with \$150,000
- VEDIC (Small Bus Loan
Organizations in your area)
- Target City Loans - Restaurant
/ Housing with Commercial
\$130,000
- Awnings with NO LOGOS/Names
Budget \$10,000
- HUD



113 E Union St

Morganton, North Carolina



Street View



Architectural Grants

Architectural Renderings/Layouts

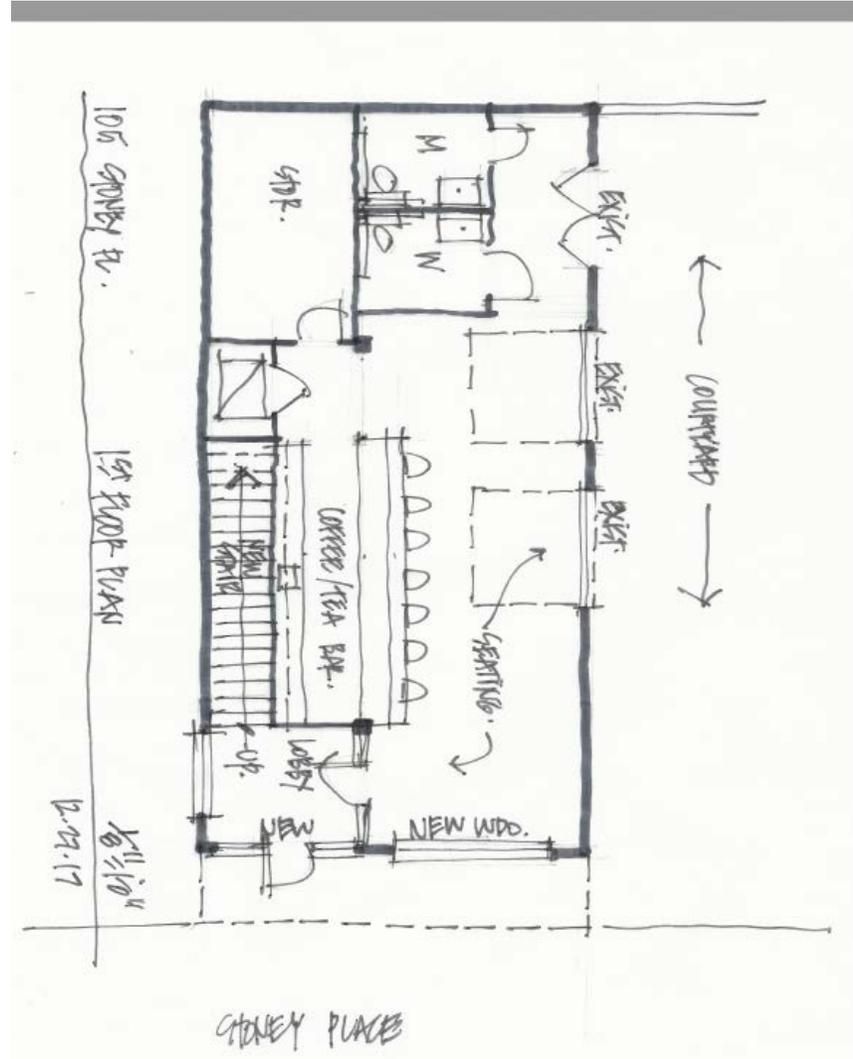
Images for Inspirations

Budget \$5,000- \$7500/yr

Architectural Grants

Inspiration

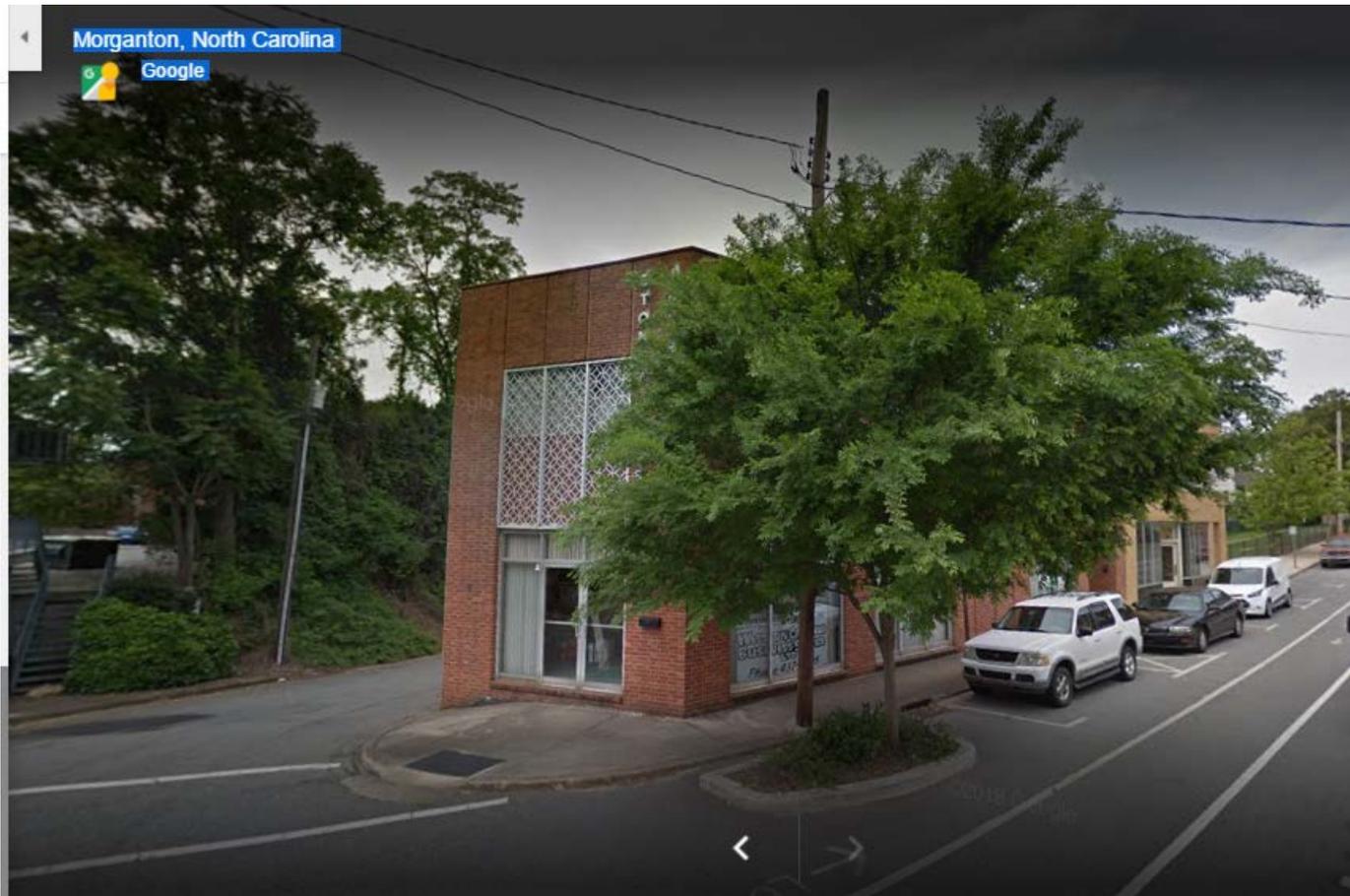
Before



Salon 109/Thistle & Twig/ Coffee Shop/Courtyard



Flat Iron District



- Each year the building lost tenants until there was one lone accountant on the first floor

Architectural Renderings/Concepts

Stoney Place



2nd Floor Concept



Flat Iron District Today



Flat Iron District

2nd floor apt and Airbnb



First Floor Real Estate office



Hotel Funding – DIG Grants

Source of Funds (Include all public & private funding sources plus all other grants)	Amount	Proposed Use of Funds	Proposed or Committed	Date Funds will be Available
MSSF	\$200,000	Hotel construction	Proposed	
VEDIC Loan	\$250,000	Hotel construction	Committed	Once ground breaking begins
HUD Loan	\$75,000	Hotel construction	Committed	Once ground breaking begins
DIG Grant (County and City)	\$54,655	Hotel construction	Proposed	Begins first year taxes are paid
SBA Loan/Live Oak Bank	7,270,551.00	Hotel construction	Committed	When construction begins
Investor Equity	\$1,192,638	Hotel construction	Committed	immediately
Landowner Equity	\$400,000	Hotel construction	Committed	immediately

DIG Grants – Opening March 4, 2020

