ALEXANDER COUNTY HISTORIC PRESERVATION COMMITTEE

WELCOMES

NC DEPARTMENT OF NATURAL AND CULTURAL RESOURCES

HISTORIC PRESERVATION OFFICE—WESTERN REGION

DECEMBER 16, 2021—6PM

CVCC ALEXANDER CENTER FOR EDUCATION

345 INDUSTRIAL BLVD, TAYLORSVILLE, NC

A G E N D A

I. Welcome—HPC Chairperson Larry Yoder

II. Brief History of Historic Preservation in Alexander County—Larry Yoder

III. Proposed Downtown Taylorsville Historic District—Audrey Thomas

IV. What is the National Register of Historic Places—Audrey Thomas

V. Historic Preservation Tax Credits—Jennifer Cathey

VI. Questions and Answers

VII. Adjourn—Larry Yoder

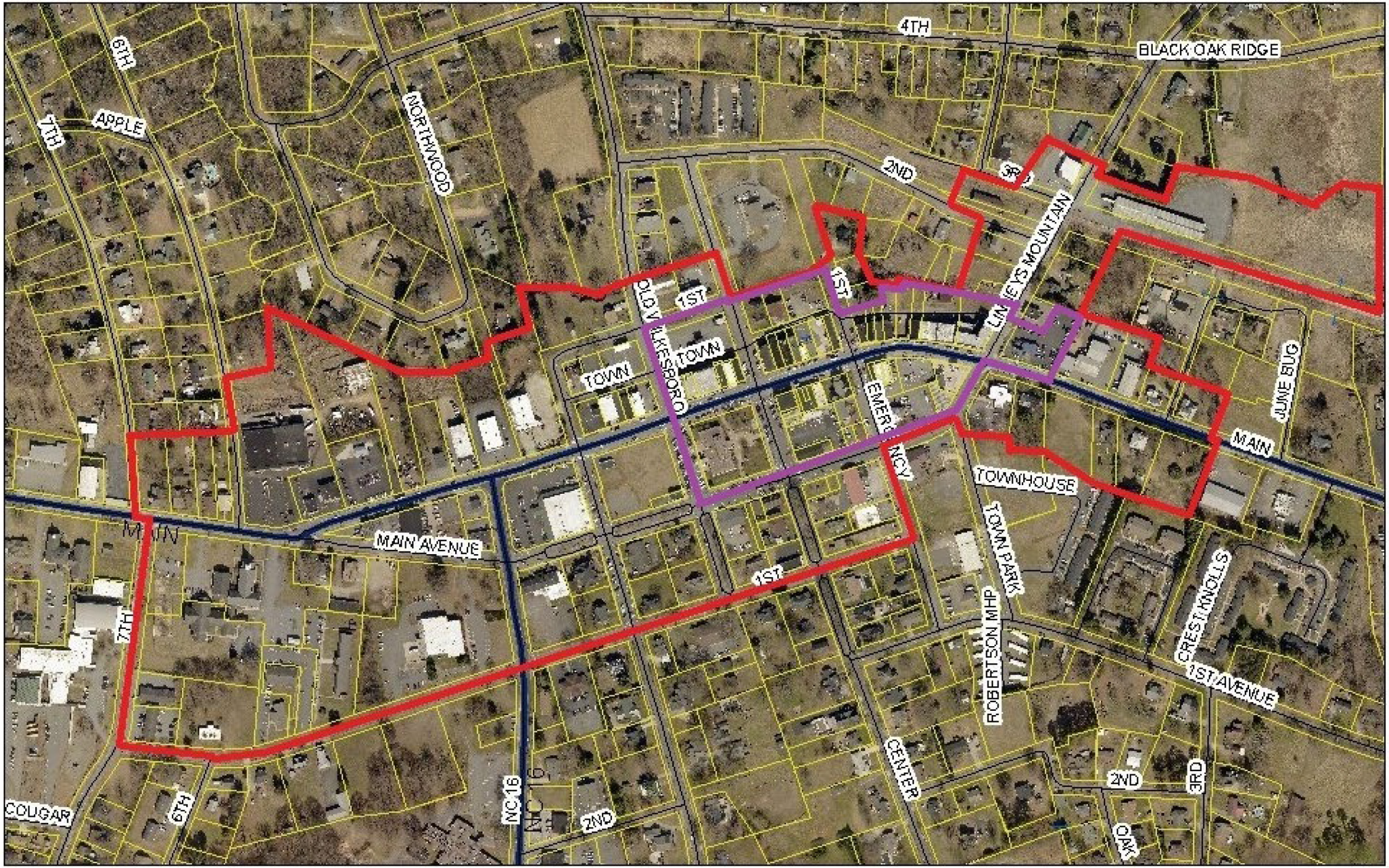
Survey & National Register: Taylorsville, NC Downtown Historic District

December 15, 2021

North Carolina State Historic Preservation Office

What is a Survey?

- Creates a lasting record of North Carolina's historic places
- Promotes a better understanding of North Carolina's heritage
- Identifies significant properties


4TH
BLACK OAK RIDGE
6TH
7TH
APPLE
NORTHWOOD
2ND
3RD
1ST
1ST
OLD
MOUNTAIN
TOWN
TOWN
ILKESBORO
EMERGENCY
JUNE BUG
MAIN
TOWNHOUSE
MAIN
MAIN AVENUE
TOWN PARK
1ST
CRESTMOLLS
ROBERTSON MHP
1ST AVENUE
7TH
CENTER
2ND
3RD
NC 16
NC 16
2ND
COUGAR
6TH
OAK

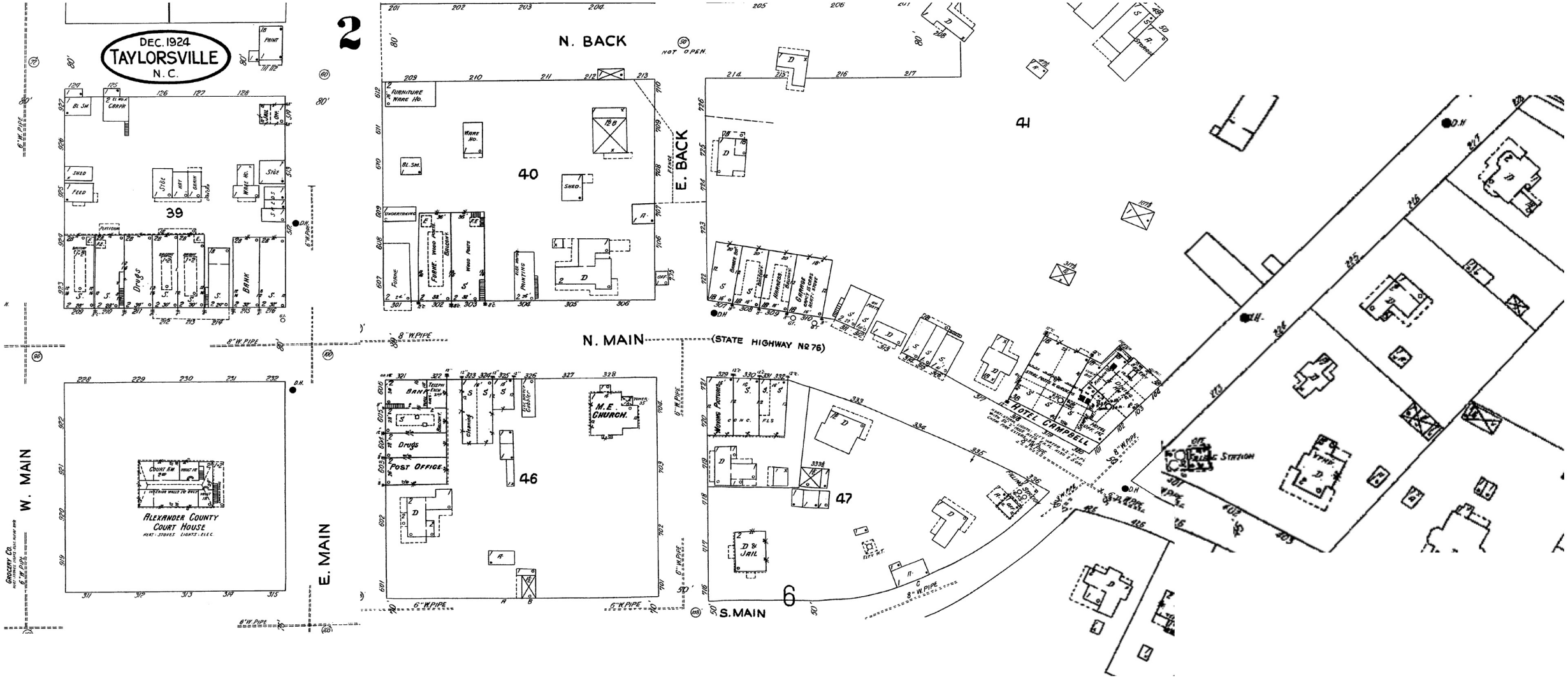
OLD WILKESBORO
TOWN
TOWN
MAIN
MAIN AVENUE
EMERGENCY
TOWNHOUSE
TOWN
1ST
1ST

The National Register of Historic Places & Eligibility

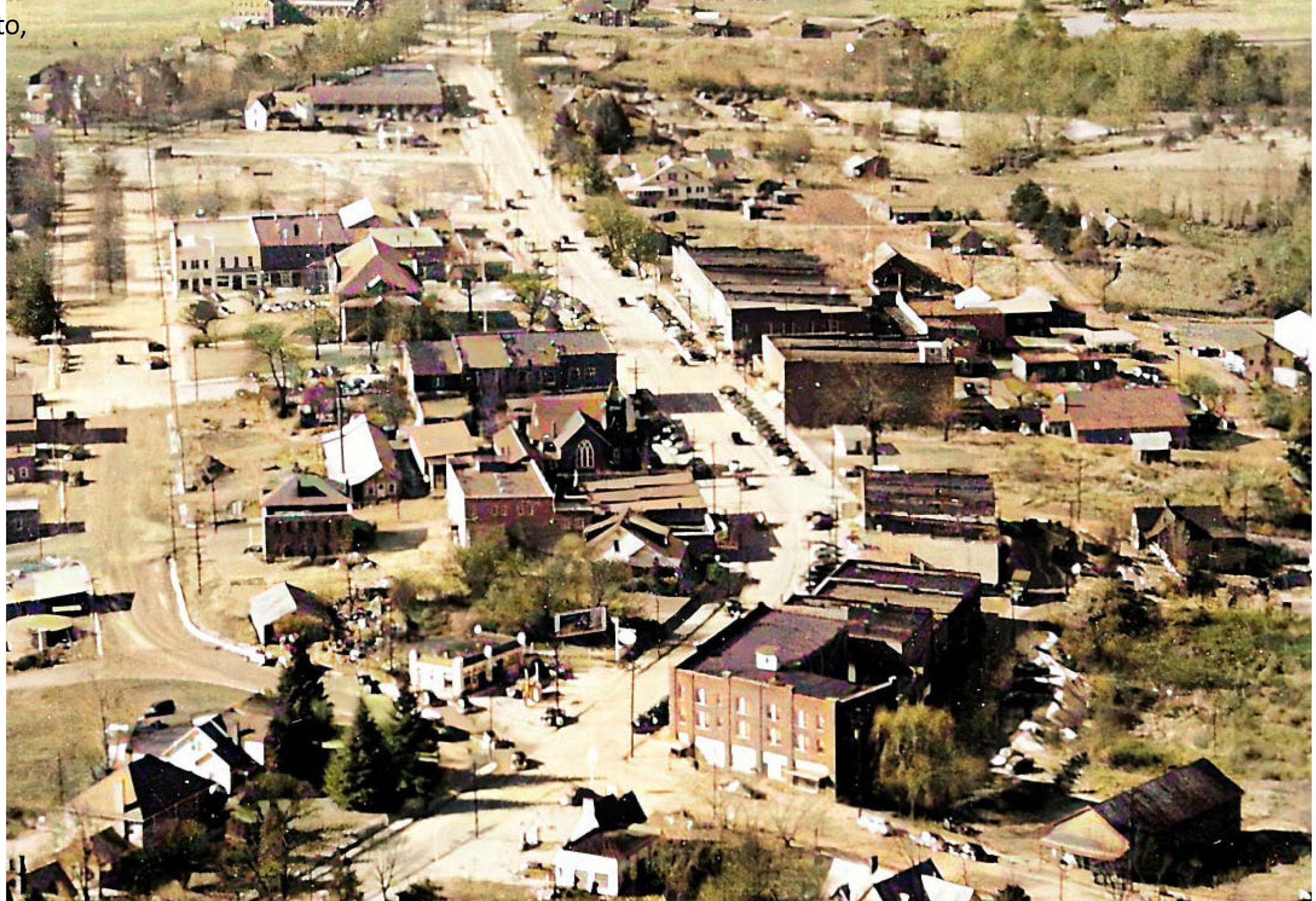
- The nation's official list of buildings, structures, objects, sites, and districts worthy of preservation for their significance in American history, architecture, archaeology, and culture.

- **Significance** and **integrity** must be evident to be determined eligible.

Sanborn Map, 1924



Aerial Photo,
Mid-1950s



Aerial Photo, 1987

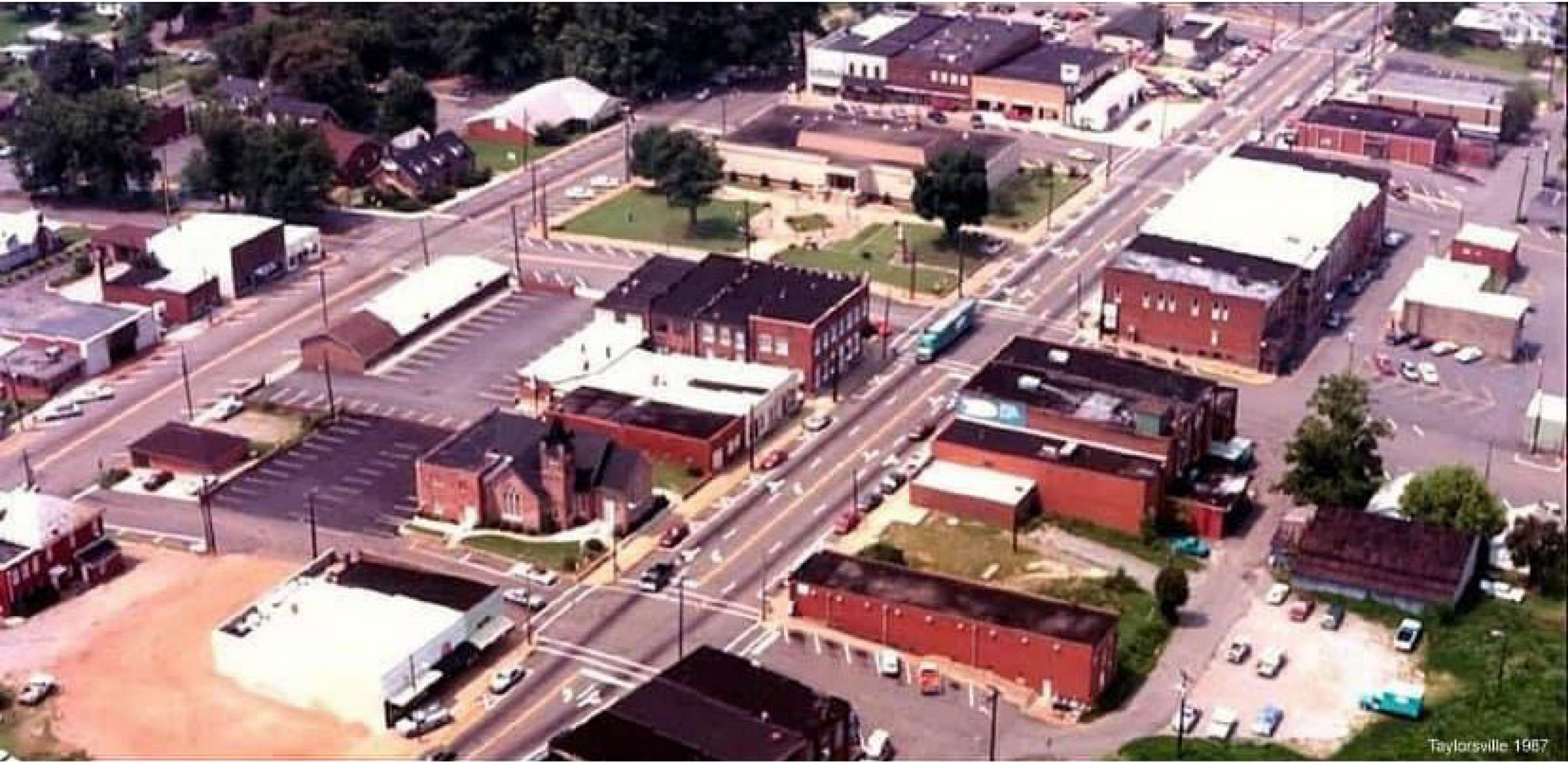


Photo: ca. 1927

Photo: 1950s

Block north of courthouse
Photo: 1986-87

Block north of courthouse

ALEXANDER COUNTY COURTHOUSE, 1970

Photo: 1976

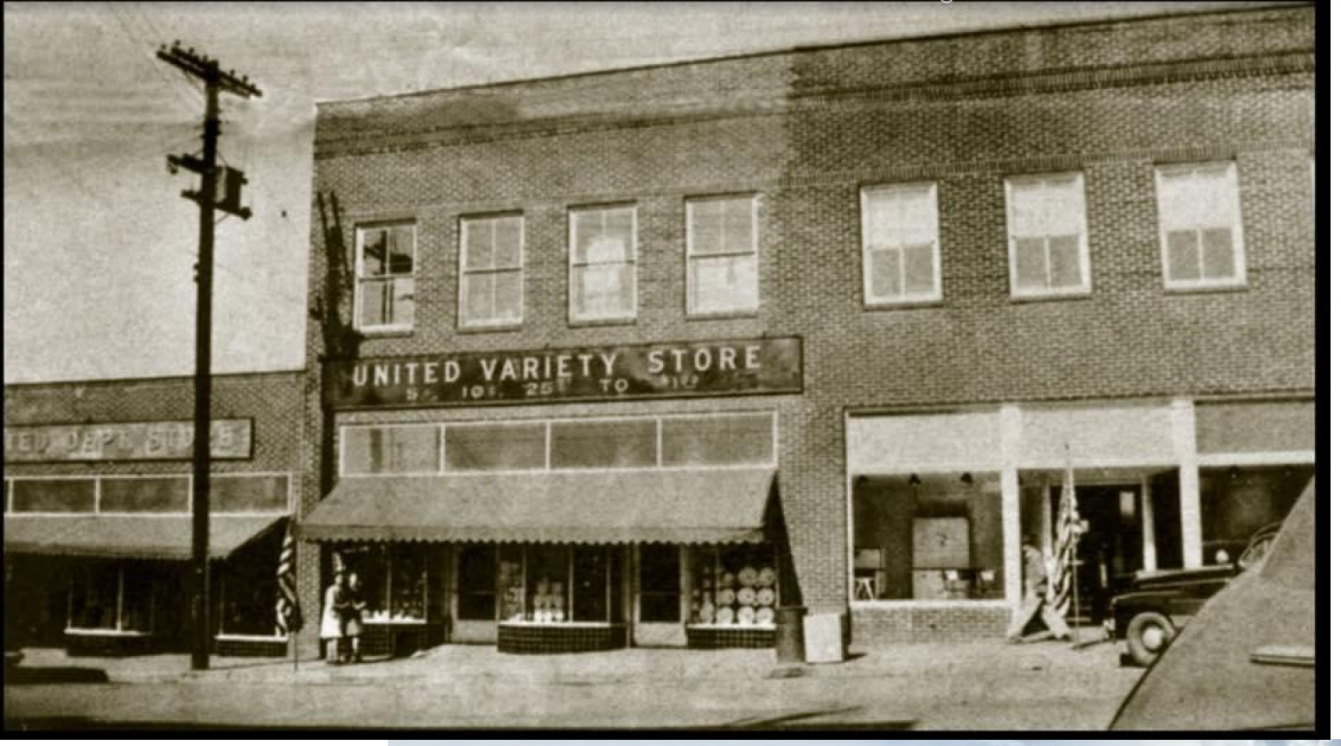


Photo: ca. 1950

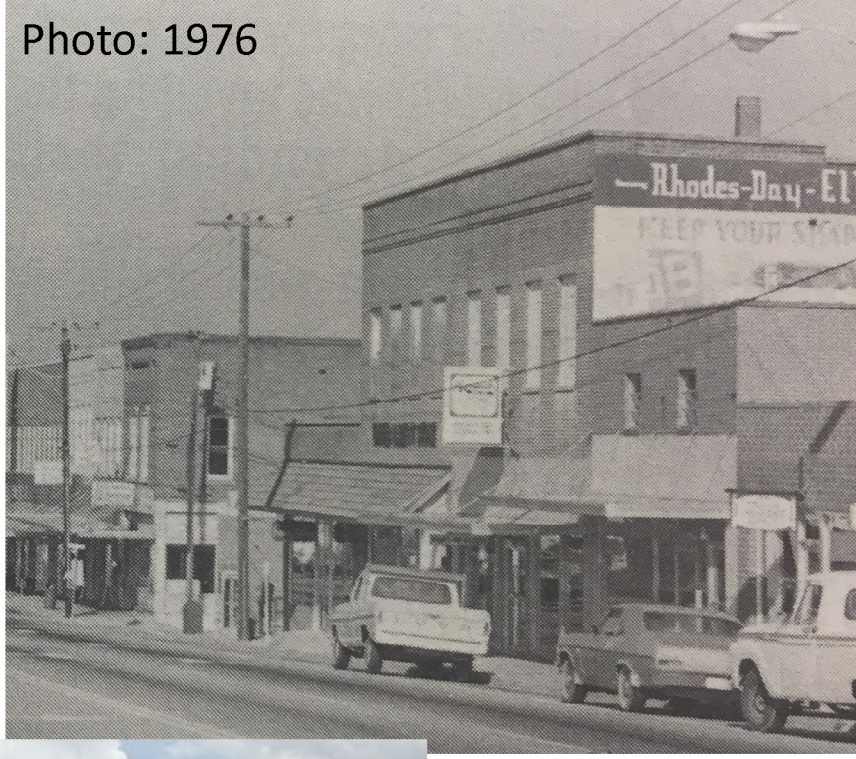
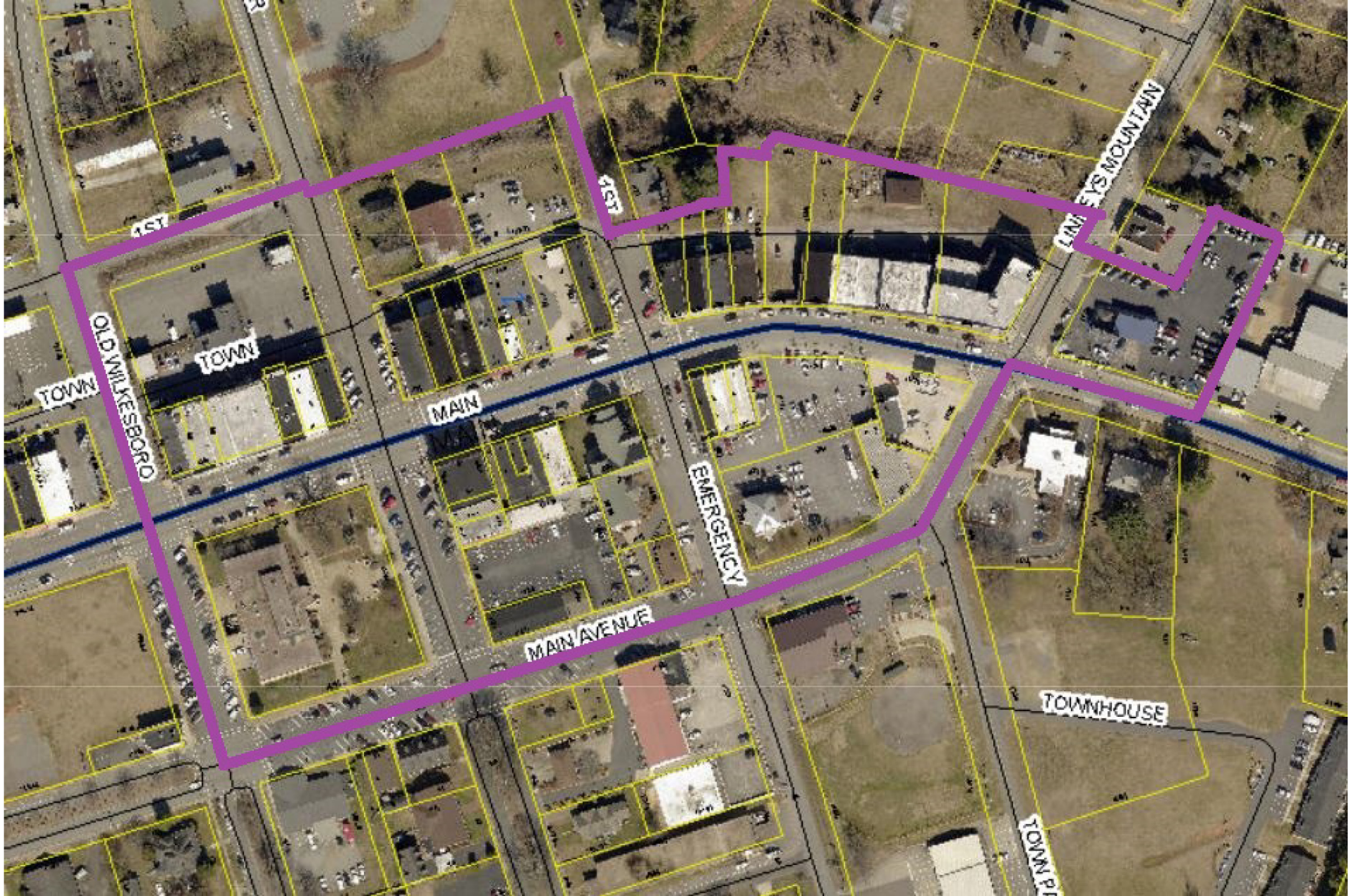


Photo: 1976

LUBRICATION
WASHING

Photo: 1941

DENITE AUTO
E FINANCE
MIDDENITE AUTO
HERE FOR YOU


1ST
1ST
OLD WILKESBORO
TOWN
TOWN
MAIN
MAIN
EMERGENCY
MAIN AVENUE
TOWNHOUSE
TOWN PL

OLD WILKESBORO
MAIN
MAIN
EMERGENCY
MAIN AVENUE
1ST
TOWN PAR
Contributing
Non-contributing (integrity)
Non-contributing (age)

NON-CONTRIBUTING

Photo:
1976

CONTRIBUTING

Steps to Listing in the National Register of Historic Places

1) Study List Application
2) National Register Nomination
   - National Register Advisory Committee -> National Park Service

Why List in the National Register?

- No obligations or restrictions on private property owners
- Consideration during federal and state undertakings
- Tax incentives

Historic Rehabilitation Tax Credits in North Carolina

- Tool for revitalizing homes, commercial buildings, neighborhoods, & downtowns.
- Incentive for preserving character of historic buildings, neighborhoods, & communities.
- Catalyst for jobs in building and design trades.
- Support for property owners and developers who invest in historic places.

Buck House (Yancey County)

Wilkes Hosiery Mill (N. Wilkesboro)

What is a tax credit?

Wilkes Hosiery Mill (North Wilkesboro)

- A *tax credit* is not a *tax deduction*.
- A *tax deduction* lowers the amount of income subject to taxation.
- A *tax credit* provides a *dollar-for-dollar reduction* in amount of taxes owed.
- If your income tax bill is $10,000, a $4,000 credit will reduce your tax bill to $6,000.

Preservation Tax Credits for Income-Producing Buildings

- For *certified rehabilitation* of buildings with commercial, retail, business, and rental residential uses.
- Tax credits are based on *qualified rehabilitation expenditures*:

$200,000	rehabilitation expense on a commercial building
- 20%	federal tax credit ($20,000)
- 20%	state tax credit in Alexander County ($20,000)*
$40,000 total federal & state income tax credits	

*piggyback state historic preservation tax credit varies from 15% to 25% according to building type and location

Rutherfordton City Hall

Ray Building, Waynesville

Montford House (Asheville)

Miller-Beyer House (Morganton)

Preservation Tax Credits for Owner-Occupied Residential Buildings

- For *certified rehabilitation* of private homes.
- Credit applies to home repair & rehab expenditures between $10,000 and $150,000.

$20,000	rehabilitation expense
- 15%	state tax credit
$3,000	total state income tax credits

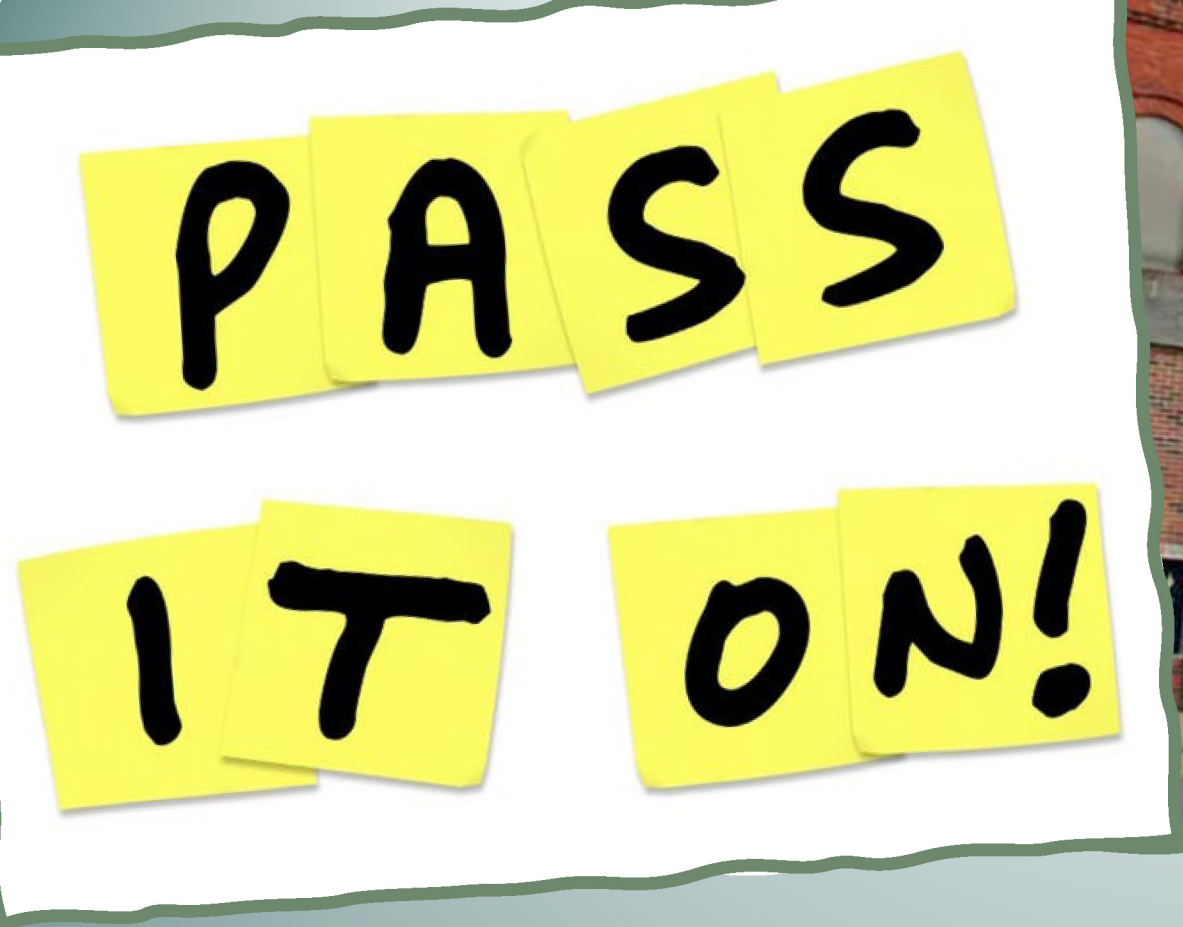
$150,000	rehabilitation expense
- 15%	state tax credit
$22,500	total state income tax credits

Is this program for me???

- Is my property listed in the National Register of Historic Places, or contributing in a National Register Historic District?
- Do I have federal or state income tax to offset?
- Will my interior and exterior building repair and rehabilitation meet historic preservation guidelines?
- Am I willing to compile an application and allow time for application review?

Thompson's Store (Saluda)

Main Street (North Wilkesboro)



North Wilkesboro Commercial Buildings

Contact the State Historic Preservation Office for more information on historic rehabilitation tax credits.

NC DEPARTMENT OF
NATURAL AND CULTURAL RESOURCES

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Questions?

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