



## North Carolina Department of Cultural Resources State Historic Preservation Office

Peter B. Sandbeck, Administrator

Michael F. Easley, Governor  
Lisbeth C. Evans, Secretary  
Jeffrey J. Crow, Deputy Secretary

Office of Archives and History  
Division of Historical Resources  
David Brook, Director

Re: State Rehabilitation Tax Credits for Nonincome-producing Historic Structures

Thank you for your inquiry concerning the state historic preservation tax incentives available for the rehabilitation of nonincome-producing historic properties. Attached are application forms and information sheets on these state investment tax credits. Please feel free to copy any of the attached materials.

Our office provides technical assistance and information to owners of historic properties, architects, and contractors for historic restoration and rehabilitation projects, including all historic preservation tax credit projects. Our office administers the historic preservation side of the nonincome-producing tax credit program. David Christenbury is the Preservation Architect/Nonincome-Producing Tax Credit Coordinator, and we have restoration specialists that cover assigned counties throughout the state. Mitch Wilds is the Restoration Specialist who will assist in the review of your historic structure. They will be glad to assist you and discuss the preservation tax credit program as it relates to the rehabilitation of historic properties.

The North Carolina Department of Revenue administers the finance and tax side of the program. Taxpayers should consult a professional tax advisor or the Department of Revenue for help in determining the tax or other financial implications of any matter discussed here.

You are strongly encouraged to submit the first part of the two-part application prior to undertaking any rehabilitation work. Owners who undertake rehabilitation projects without prior approval from the State Historic Preservation Office do so strictly at their own risk.

The two-part application process consists of the following submittals.

1. The Historic Preservation Certification Application Part A - Description of Rehabilitation.
2. The Historic Preservation Certification Application Part B - Request for Certification of Completed Work and Attachment 1—Information for Determination of Significance for Properties within National Register or Certified Local Historic Districts.

Generally reviews are concluded within 30 days of receipt of a complete, adequately documented application.

Please note that the North Carolina General Assembly approved a measure during the 2003 legislative session authorizing the State Historic Preservation Office to charge a fee for the review of all state Historic Preservation Certification Applications. Please refer to the enclosed information regarding these fees.

We appreciate your interest in historic preservation. If you have any questions, please do not hesitate to contact David Christenbury at 919-807-6574 or [david.christenbury@ncdcr.gov](mailto:david.christenbury@ncdcr.gov) or Mitch Wilds 919-807-6588 or [mitch.wilds@ncdcr.gov](mailto:mitch.wilds@ncdcr.gov)

Sincerely,

Jennifer Johnson, Processing Assistant  
Restoration Branch

Attachments