

North Carolina
State Historic Preservation Office
Department of Cultural Resources
Office of Archives and History



NATIONAL REGISTER FACT SHEET **1**

WHAT IS THE NATIONAL REGISTER OF HISTORIC PLACES?

The National Register of Historic Places is the nation's official list of buildings, structures, objects, sites, and districts worthy of preservation for their significance in American history, architecture, archaeology, and culture. The National Register was established by the [National Historic Preservation Act of 1966](#). The purpose of the Act is to ensure that as a matter of public policy, properties significant in national, state, and local history are considered in the planning of federal undertakings, and to encourage historic preservation initiatives by state and local governments and the private sector.

What the National Register Means for the Private Property Owner

The listing of a property in the National Register places no obligation or restriction on a private owner using private resources to maintain or alter the property. Over the years, various federal incentives have been introduced to assist private preservation initiatives. A private owner of a National Register property becomes obligated to follow federal preservation standards only if federal funding or licensing is used in work on the property, or if the owner seeks and receives a special benefit that derives from National Register designation, such as a grant or a tax credit described below.

National Register listing should not be confused with [local historic property and historic district designations](#). These designations are made by a local governing board on the recommendation of a local historic preservation commission. This program of local designations is an option available to local governments under North Carolina enabling legislation (G.S. 160A-400). Properties and districts listed in the National Register sometimes also receive local designation in jurisdictions where local preservation commissions have been established according to the state enabling legislation, but there is no direct correlation between National Register listing and local designation.

National Register listing means the following:

1. Consideration and Protection in Public Planning:

All properties and districts listed in or eligible for listing in the National Register are considered in the planning of federal undertakings such as highway construction and Community Development Block Grant projects. "Federal undertakings" also include activities sponsored by state or local governments or private entities if they are licensed or partially funded by the federal government. "Federal undertakings" do not include loans made by banks insured by the FDIC or federal farm subsidies.

National Register listing does not provide absolute protection from federal actions that may affect the property. It means that if a federal undertaking is in conflict with the preservation of a National Register property, the North Carolina Historic Preservation Office will negotiate with the responsible federal agency in an effort to eliminate or minimize the effect on the historic property. This review procedure applies to properties that are determined eligible for the National Register in the day-to-day environmental review process as well as those actually listed in the National Register.

Similarly, North Carolina law (G.S. 121-12a) provides for consideration of National Register properties in undertakings funded or licensed by the state. Where a state undertaking is in conflict with the preservation of a National Register property, the North Carolina Historical Commission is given the opportunity to review the case and make recommendations to the state agency responsible for the undertaking. The commission's recommendations to the state agency are advisory.

2. Incentives for the Preservation of National Register Properties:

Tax Benefits. Under the Tax Reform Act of 1986, a privately owned building that is listed in the National Register or is a contributing building in a National Register historic district may be eligible for a 20% federal [income investment tax credit](#) claimed against the costs of a qualified rehabilitation of the building. North Carolina tax law provides a 5% "piggyback" credit. These credits apply only to income-producing, depreciable properties, including residential rental properties. ***SPECIAL UPDATE: Beginning January 1, 1998, new North Carolina tax credits increased the state credit for income-producing buildings to 20%, and for the first time provided a 30% credit for certified rehabilitations of nonincome-producing historic buildings, including private residences. For more information, click [here](#).*** The federal credits do not apply to owner-occupied residential properties. The cost of the rehabilitation must equal or exceed the adjusted basis of the building (original cost minus land value, minus previous depreciation, plus previous capital improvements). Plans for the rehabilitation are reviewed by the North Carolina Historic Preservation Office and the National Park Service, and work on the building must meet federal rehabilitation standards. For more information and applications, contact the Tax Act Coordinator at 919/733-6547.

The Tax Treatment Extension Act of 1980 provides federal tax deductions for charitable contributions of partial interests (easements) in historically significant properties for conservation purposes. Interested individuals should consult legal counsel or the local Internal Revenue Service office for assistance in determining the tax consequences of the provisions of this act.

Grants and Loans. A limited program of matching grants for the rehabilitation of National Register properties, including those that are privately owned, was authorized by the National Historic Preservation Act of 1966, but has not been funded to a significant degree since the early 1980s. A loan program authorized by the Act has never been funded.

In some years, the North Carolina General Assembly has made funds for preservation projects available to local governments and nonprofit groups through one-time discretionary appropriations. Such appropriations may or may not be repeated in coming years. State appropriations have never been made to privately owned historic properties. Listing in the National Register is not a precondition for receipt of a state grant, but priority consideration is given to properties listed in or eligible for listing in the National Register.

Owner Consent. A privately owned property may not be listed in the National Register over the objection of its owner or, in the case of a property with multiple owners, over the objection of a majority of owners. A district may not be listed in the National Register over the objection of a majority of owners of private property within the proposed district. For a complete description of

procedures for objecting to a National Register nomination, see *National Register Fact Sheet 5: "Procedure for Supporting or Objecting to National Register Listing."*

See also the following numbered *National Register Fact Sheets*:

- 2: "[National Register Criteria for Evaluation](#)"
- 3: "[How Historic Properties Are Listed in the National Register of Historic Places](#)"
- 4: "[The National Register of Historic Places in North Carolina: Facts and Figures](#)"

See the handout entitled "[A Comparison of the National Register of Historic Places With Local Historic Landmark and District Designations](#)" for a review of the differences between these two programs.

FOR MORE INFORMATION:

- Historic structures and the National Register: [Survey and Planning Branch](#), 919/733-6545.
- Archaeological sites and the National Register: [Office of State Archaeology](#), 919/733-7342; e-mail archaeology@ncsl.dcr.state.nc.us.
- [Preservation tax credits](#) and technical restoration assistance: [Restoration Branch](#), 919/733-6547.
- Environmental protection and planning: Environmental Review Coordinator, Administration Branch, 919/733-4763

Written inquiries to each of these branches may be sent to the State Historic Preservation Office, N.C. Division of Archives and History, 4617 Mail Service Center, Raleigh NC 27699-4617.

The National Register program is governed by the following federal and state rules and regulations: 36CFR Part 60 (interim rule), 36CFR Part 61 (final rule), and North Carolina Administrative Code T07: 04R .0300.

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