

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.

When a National Register nomination is prepared, all buildings, objects, structures and sites on each property must be categorized as contributing or noncontributing. Contributing resources are those constructed during the period of significance which substantially convey their appearance from that period. Noncontributing resources are those that do not date from the period of significance or date from the period of significance and have been substantially altered.

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 federal farm subsidies or loans made by banks insured by the FDIC.

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 federal 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. The federal credit applies only to income-producing, depreciable properties, including rental residential properties. The federal credit does not apply to owner-occupied residential properties. The cost of the rehabilitation must exceed the adjusted basis of the building. 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 the *Secretary of the Interior's Standards for Rehabilitation*.

Please note that the former North Carolina State Historic Credit program expired for rehabilitation expenses incurred after December 31, 2014. New state historic tax credit programs go into effect on January 1, 2016 for both income-producing properties and non-income-producing properties, including private residences.

This new program allows taxpayers who receive the federal income tax credit for rehabilitating certified historic structures to take a state credit against North Carolina income taxes on income-producing properties. Also these new North Carolina tax credits provide a state income tax credit for non-income-producing properties listed in the National Register or as a contributing building in a National Register historic district, including private residences. For more information and applications, contact the Tax Credit Coordinator at the address given below, or call 919/807-6585 for income-producing projects or 919/807-6574 for non-income-producing projects.

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. The only private properties that have received state appropriations are those owned by non-profit organizations. Listing in the National Register has not been a precondition for receipt of a state grant.

Owner Consent: A privately owned individual 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 Preservation Office website at <http://www.hpo.ncdcr.gov>

Historic structures and the National Register: [Survey and National Register Branch](#), 919/807-6570

Archaeological sites and the National Register: [Office of State Archaeology](#), 919/807-6554

Preservation tax credits and technical restoration assistance: [Restoration Services Branch](#), 919/807-6570

Environmental protection and planning: [Environmental Review Branch](#), 919/807-6570

Written inquiries to each of these branches may be sent to the State Historic Preservation Office, 4617 Mail Service Center, Raleigh, North Carolina 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.