

# Town of Robbins – Historic Preservation

December 11, 2025



# National vs. Local Designation

- National Register of Historic Places :
  - Authorized by National Historic Preservation Act of 1966
  - Administered by National Park Service
  - National program to coordinate and support public and private efforts to identify, evaluate, and protect the nation's historic resources by designating an official list of historic places worthy of preservation.
  - National designation typically does not restrict private property (i.e., the owner typically may alter/improve/demolish the building without first seeking approval from the local, state, or federal government).

# National vs. Local Designation

## Local Designation

- Properties may achieve local historic landmark status from local decision-making boards established under North Carolina State law.
- NC required local landmark designation procedures are found under N.C.G.S. 160D-946.
- Requires the local government to establish a Historic Preservation Commission per N.C.G.S. 160D-941.
- Local designation typically includes restrictions/regulations of private property requiring that the owner must seek a “certificate of appropriateness” from the HPC prior to making any proposed changes to the property.

# National Designation

- The National Register nomination process starts with the NC State Historic Preservation Office (SHPO). Properties, historical societies, preservation organizations, governmental agencies, or other individuals/groups can nominate a property for listing on the National Register (nominations submitted to the SHPO).
  - SHPO notifies affected owners/local governments and solicits public comment. If the owner (or a majority of owners for a district nomination) objects, the property cannot be listed.
  - Proposed nominations are reviewed by the SHPO and National Register's Review Board. Process typically takes a minimum of 90 days.
  - Complete nominations are then submitted by SHPO to the National Park Service for final review – listing decision will be made within 45 days.

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- Benefits of listing with the National Register include:
  - Encouragement of preservation of historic resources by documenting a property's historic significance within the National Register Archives.
  - Providing preservation incentives such as federal preservation grants, federal investment tax credits (20%), and possible state tax benefit (an additional 15% NC tax credit is available) and grant opportunities.

# Eligibility for 20% Federal Historic Preservation Tax Credits

1. Building must be listed in the National Register of Historic Places or be certified as contributing to the significance of a “registered historic district.”
  - The National Park service must find that the building is a “certified historic structure” that retains historic integrity.
  - Applications for Historic Preservation Certification are fully electronic and are submitted to the SHPO. The SHPO forwards applications to the HPS with the SHPO’s recommendation.
2. The project must meet the “substantial rehabilitation test.”
  - the rehabilitation cost must exceed the pre-rehabilitation cost of the building.

# Eligibility for 20% Federal Historic Preservation Tax Credits

3. The rehabilitation work must be done according to the Secretary of the Interior's Standards for Rehabilitation
4. After rehabilitation, the historic building must be depreciable for at least five years.
  - The 20% tax credit is available only to properties rehabilitated for income-producing purposes, including commercial, industrial, agricultural, rental residential or apartment use.
  - Owner-occupied properties do not qualify for 20% tax credit.

# Local Historic Districts/Landmarks

- A local historic preservation commission must be established under N.C.G.S. 160D-941 before a local government can designate any historic landmark or historic district.
- Under N.C.G.S. 160D-942, a local historic preservation commission is authorized to:
  - (1) identify historic and cultural resources;
  - (2) protect historic and cultural resources; and
  - (3) advocate and cooperate for historic and cultural preservation.
- Under N.C.G.S. 160D-946, the preservation commission has the affirmative duty to inventory historic resources in the community and submit the inventory to the Office of Archives and History.



# Local Historic Districts/Landmarks(Continued)

- Local Historic Districts may be designated by a local government pursuant to N.C.G.S. 160D-944.
  - Can be designated as part of a zoning regulation or as a development regulation.
  - Historic districts shall consist of areas that are “deemed to be of special significance in terms of their history, prehistory, architecture, or culture and to possess integrity of design, setting, materials, feeling, and association.”

# Local Historic Districts/Landmarks(Continued)

- Local Historic Districts may be designated by a local government pursuant to N.C.G.S. 160D-944.
  - Designation of such a district requires an investigation and report describing the significance of the buildings, structures, features, sites, or surroundings included in the proposed district and a description of the boundaries of the district.
  - This report is to be analyzed by the Department of Natural and Cultural Resources (acting through the SHPO), and the Department may make recommendations concerning the report/description of boundaries. If the Department fails to submit its written analysis and recommendations within 30 days after written request has been received, the local governing board need not await the analysis and may take any necessary action to adopt or amend its zoning regulation to create the historic district.

# Local Historic Districts/Landmarks (Continued)

- Local Historic Landmarks may be designated by a local government pursuant to N.C.G.S. 160D-945 using the procedures and guidelines laid out in N.C.G.S. 160D-946.
- Any regulation adopted to designate a local historic landmark shall describe the property so designated, list the name/names of the owner/owners, list those elements of the property that are integral to its historical, architectural, or prehistorical value, including the land area of the property so designated, and any other information the governing board deems necessary. .

# Local Historic Districts/Landmarks (Continued)

- The regulation shall also establish the waiting period to be observed prior to any demolition of the landmark.
- Per N.C.G.S. 105-278, real property designated as historic property by local ordinance or designated as a historic landmark by local ordinance is designated as a special class of property under Article V, Sec. 2(2) of the NC Constitution, and property so classified shall be taxed uniformly as a class in each local taxing unit on the basis of fifty percent (50%) of the true value of the property as determined pursuant to G.S. 105-285 and 105-286, or 105-287.
  - BUT, per subsection (b), the difference between the taxes due on the basis of 50% of the true value and the taxes that would have been payable in the absence of the classification shall be a lien on the property as provided in G.S. 105-355(a) and shall be carried forward as deferred taxes. The deferred taxes for the 3 preceding years become payable in accordance with G.S. 105-277.1F when the property loses the benefit of the historic landmark classification as the result of a disqualifying event.

# Table of Options

Feature	Local Historic District (LHD)	Certified Local Historic District (CLHD)	National Register Historic District (NRHD)
Definition	Area designated by a municipality for historic, architectural, or cultural significance	A local historic district certified by the State Historic Preservation Office (SHPO)	District listed on the National Register of Historic Places for its national, state, or local significance
Designation Authority	City or county government via local ordinance	Local government + SHPO certification	National Park Service (NPS), via SHPO nomination
Design Review	Typically yes, for exterior changes, per local ordinance	Required, must meet SHPO standards	✗ Not required unless linked to local ordinance or federal funding
Eligibility for State Historic Tax Credits	✗ Not automatically eligible	✓ Eligible for state historic rehabilitation tax credits	✓ Eligible if <u>income-producing</u> property; must follow rehabilitation standards
Eligibility for Federal Historic Tax Credits	✗ Not automatically eligible	✓ Eligible if district meets federal criteria	✓ Eligible if income-producing property; must follow Secretary of the Interior's Standards
Oversight Requirements	Local preservation commission or board	Must meet SHPO standards for design review and preservation	Minimal unless using federal funding; local review may apply if also a local district
Primary Benefit	Protects historic character, local recognition	Protects historic character + access to financial incentives	Recognition of historical significance; potential tax incentives and grants
All Properties in District	Subject to local review for alterations	Subject to local review that meets SHPO standards	Only affected if using federal funding or pursuing tax credits