

## National Register

- Investment tax credits on renovation work to approved structure
- No requirements to use the tax credits on structures in the historic district
- Expertise available from restoration branch of Archives & History
- No protection of properties; mostly an honor
- All contributing buildings in the district can get ITC's on their renovations
- Owner occupied receive 30% state tax credits
- Income producing receive 20% federal and 20% state tax credits = 40% of money spent on renovation

## Local Register

- 50% property tax breaks for listed structure
- Requires a certificate of appropriateness for major changes to the structure (CDA)
- Expertise available from Raleigh restoration; also on local registered properties
- Most protection of historic properties
- List one building at a time with public hearings
- No distinguishing between owner occupied and income producing structures