

LEGAL NOTICE: Zebulon Historic District, Zebulon, Wake County

The proposed Zebulon Historic District, (roughly bounded by North Arendell and East Gannon avenues; North Gill, East Horton, West Judd, East & West Sycamore, West Vance, North Wakefield, and North Whitley streets; Rotary Drive; and the former Raleigh and Pamlico Sound Railroad tracks), in Zebulon, will be considered for nomination to the National Register of Historic Places at the February 11, 2021 meeting of the North Carolina National Register Advisory Committee. A virtual public meeting will be held on February 3, 2021. A limited-seating in-person option may also be offered, pending availability. Details of how to view and participate in the meeting will be updated on Preservation Zebulon's website at <https://preservationzebulon.org/zebulon-national-register-historic-district>. For additional information, contact Preservation Zebulon, Inc. at 214 East Horton Street, Zebulon NC 27597, or info@preservationzebulon.org.

Listing in the National Register makes private property owners eligible to be considered for Federal grant-in-aid for historic preservation and provides limited protection through comment by the Advisory Council on Historic Preservation on the effect of federally financed, assisted, or licensed undertaking on historic properties in accordance with Section 106 of the National Historic Preservation Act of 1966.

If a property is listed as contributing in the National Register, certain tax provisions may apply. The federal tax reform of 2017 provides for a federal income tax credit of twenty percent of qualified rehabilitation expenditures for the substantial rehabilitation of income-producing properties (commercial or residential rental) that are listed as contributing in the National Register. Also, effective January 2016, taxpayers who receive the federal income tax credit are eligible to receive a state "piggyback" tax credit against North Carolina income taxes. A state tax credit of fifteen percent of qualified rehabilitation expenditures (up to \$22,500 total credit) is available to owners of non-income-producing contributing historic buildings. For more information about the varied percentages of the state tax credit for the rehabilitation of historic properties, please visit <https://www.ncdcr.gov/about/history/division-historical-resources/state-historic-preservation-office/restoration-2>.

Although there are no substantial coal resources known in the state, we are required to inform you of the following: if the property contains coal resources and is listed in the National Register, certain provisions of the Surface Mining and Control Act of 1977 make it less likely that surface mining of the coal will be permitted by the State or Federal Government.

Owners of private properties nominated to the National Register of Historic Places must be given an opportunity to concur in or object to listing in accordance with the National Historic Preservation Act Amendments of 1980 and Federal Regulations 36 CFR 60. Any owner or partial owner of private property who chooses to object to listing is required to submit to the State Historic Preservation Officer a notarized statement certifying that the party is the sole or partial owner of the private property, as appropriate, and objects to the listing.

If a majority of the private owners objects to the listing, the district will not be listed. Each owner or partial owner of private property has one vote regardless of how many properties or what part of one property that party owns. If the district cannot be listed because a majority of owners objects prior to the submission of a nomination by the State, the State Historic Preservation Officer shall submit the nomination to the Keeper of the National Register for a determination of eligibility of the district for inclusion in the National Register. If the property is then determined eligible for listing, although not formally listed, Federal agencies will be required to allow the

Advisory Council on Historic Preservation an opportunity to comment before the agency may fund, license, or assist a project which will affect the property.

If an owner chooses to object to the listing of property the notarized objection should be submitted to Dr. Kevin Cherry, NC Dept. of Natural and Cultural Resources, 4610 Mail Service Center, Raleigh, North Carolina 27699-4610 prior to the North Carolina National Register Advisory Committee meeting on February 11, 2021. However, statements may be submitted and will be counted up until the actual date of listing, which usually occurs at least 15 but no more than 45 days after the nomination is received by the Keeper of the National Register following the Review Committee meeting.

All comments on whether the district should be nominated to the National Register should be sent to the above Raleigh address. A copy of the nomination and the criteria under which properties are evaluated are on file in the State Historic Preservation Office and will be made available upon request by emailing National Register Coordinator, Jenn Brosz at jenn.brosz@ncdcr.gov. For details on the Feb. 11 NRAC meeting, please visit the Secretary of State's Public Meeting Calendar at https://sosnc.gov/online_services/calendar/Search and search "National Register Advisory Committee."