



TOWN OF ROBBINS
BOARD OF COMMISSIONERS REGULAR MEETING
THURSDAY, DECEMBER 11, 2025 – 6:00 PM
Robbins Fire Department

AGENDA

- I. CALL TO ORDER**
- II. INVOCATION** – Mayor
- III. PLEDGE OF ALLEGIANCE** – Mayor
- IV. PUBLIC COMMENT PERIOD NC G.S. 160A-81, 160A-81.1**
- V. CONFLICT OF INTEREST** – *Does any Commissioner have a conflict of interest concerning agenda items the Board will address in this meeting?*
- VI. APPROVAL OF CONSENT AGENDA**
All items below are considered routine and will be enacted by one motion. No separate discussion will be held except on request of a member of the Board of Commissioners.
 - [A.](#) Minutes of November 2025 Board of Commissioners Meeting
- VII. RECOGNITIONS**
 - [A.](#) Acceptance of Election Results
- VIII. RECESS**
 - A. Outgoing Commissioners Relinquish their seats
- IX. APPOINTMENTS**
 - [A.](#) Administering of Oaths and Election of Mayor Pro Tem per G.S 160A-70
By Todd Maness, Moore County Clerk of Court
- X. PRESENTATIONS**
 - [A.](#) Historic Credits for Buildings
- XI. OLD BUSINESS**
 - A. Discussion of Ellie Jean Project
- XII. NEW BUSINESS**
 - [A.](#) 2026 Board Schedule and Holiday Resolution
 - [B.](#) Resolution to Adopt NC Local Government Debt Setoff Program

[C.](#) Resolution of Adoption of Cape Fear Hazard Mitigation Plan 2025

XIII. MANAGER'S REPORT

[A.](#) November 2025 Manager Report

XIV. PUBLIC COMMENT PERIOD NC G.S. 160A-81, 160A-81.1

XV. COMMISSIONER'S COMMENTS

XVI. CLOSED SESSION *(if needed)*

XVII. COMMISSIONER'S UPCOMING MEETING/EVENTS

Town Hall will observe Christmas holiday December 24-26

Town Hall will observe New Year holiday January 1st



MEMORANDUM TO THE BOARD OF COMMISSIONERS

FROM: Clint Mack

DATE: 12/11/25

SUBJECT: November Board of Commissioners Meeting Minutes

PRESENTER: Clint Mack

REQUEST:

To accept the minutes into the public record.

BACKGROUND:

IMPLEMENTATION PLAN:

To approve and accept minutes into record with the Clerk.

FINANCIAL IMPACT STATEMENT:

None

RECOMMENDATION SUMMARY:

Recommend approval of minutes.

SUPPORTING ATTACHMENTS:



TOWN OF ROBBINS
Board of Commissioners Regular Meeting
Thursday, November 13, 2025 – 6:00 PM
Robbins Fire Department

I. CALL TO ORDER

by Mayor Cameron Dockery

PRESENT

Mayor Cameron Dockery
Mayor Pro Tem Nikki Bradshaw
Commissioner Brandon Phillips
Commissioner Jody Britt
Commissioner Kevin Stewart
Commissioner Lonnie English

II. INVOCATION – Mayor

by Mayor Dockery

III. PLEDGE OF ALLEGIANCE – Mayor

IV. PUBLIC COMMENT PERIOD NC G.S. 160A-81, 160A-81.1

None

V. CONFLICT OF INTEREST – *Does any Commissioner have a conflict of interest concerning agenda items the Board will address in this meeting?*

VI. APPROVAL OF CONSENT AGENDA

All items below are considered routine and will be enacted by one motion. No separate discussion will be held except on request of a member of the Board of Commissioners.

A. Minutes from October Board of Commissioner Meeting

Approved

Motion made by Mayor Pro Tem Bradshaw.

Voting Yea: Commissioner Phillips, Commissioner Britt, Commissioner Stewart,
Commissioner English

VII. PRESENTATIONS

VIII. PUBLIC HEARINGS

- A. Annexation of Parcel ID 20080686 of 10.35 acres in the name of Town of Robbins into the Corporate Jurisdiction for the Town of Robbins

An additional layer of ownership is being extended at the corner of Fentress and Water Plant Road, where utilities are not currently present on the property. The Future Land Use (FLU) plan designates this area as open space, and we are simply extending the corporate limits. Tina Upchurch inquired about the implications for her adjoining property. TC clarified that her taxes will not change.

- B. Conditional Zoning for 108R S Middleton Street Wolfe Development

Facility being built into the district of TBD (Thorough Business District). Mack goes over details and makes recommendation to Commissioners for approval.

IX. OLD BUSINESS

- A. Operation Longbed

Took 10 day gap to gather research. None of the vehicles cited were regular-sized trucks. The General Statute from DOT is in the packet. Manager has briefed the police to mandate the ordinance.

X. NEW BUSINESS

- A. Annexation of 10.35 acres of Town of Robbins Property

Approved

Motion made by Commissioner Stewart.

Voting Yea: Mayor Pro Tem Bradshaw, Commissioner Phillips, Commissioner Britt, Commissioner English

- B. Conditional Zoning of 108R S Middleton Street for Wolfe Development and Construction

Approved

Motion made by Commissioner Phillips.

Voting Yea: Mayor Pro Tem Bradshaw, Commissioner Britt, Commissioner Stewart, Commissioner English

- C. Discussion of Wooten Bids and Resolution of Tentative Award

ELJ out of Jacksonville NC wins the bid. Due to material costs there was a huge gap between the three companies. The other bidders were located out of state, increasing costs by using their own vendors. An unofficial protest was filed due to low bidding. We deferred to Wooten, our engineer. The Pre bid we had 7 in attendance. The Board's approval is a tentative award because it must go through DWI and NCDEQ. Hoping to start by the beginning of the year.

Motion made by Mayor Pro Tem Bradshaw.

Voting Yea: Commissioner Phillips, Commissioner Britt, Commissioner Stewart, Commissioner English

- D. Budget Amendment 25-01

Pay the remaining balance for the Fire Truck for the Chief. This will be the fire chief's command vehicle.

Motion made by Commissioner Stewart.

Voting Yea: Mayor Pro Tem Bradshaw, Commissioner Phillips, Commissioner Britt, Commissioner English

E. Budget Amendment 25-02

The manager stated the WWTP is currently dealing with repairs at the sewer headworks. We have been running the bypass and the grinder, which then feeds into the super chopper, but the grinder keeps malfunctioning. The vendor we purchased it from suggested we take it apart and send it off for evaluation. The manager found a local engineer in Burlington who can disassemble it for us. The cost for diagnostics and the teardown will be \$4,000. If we need to shut it down to access the grinder, we will have to do so for about 6 hours to prevent a sewer overflow. The engineer will also design a new bypass to improve the current system. There is a lot of confidence in this approach; the engineer seems very innovative. If we determine that the grinder needs to be replaced, it will cost an additional \$7,500.

Motion made by Mayor Pro Tem Bradshaw.

Voting Yea: Commissioner Phillips, Commissioner Britt, Commissioner Stewart, Commissioner English

F. Resolution adopted to show strategic intent of Charlie Brooks Reservoir to the Town of Robbins

Added the Dam-Stewart

There is no imminent threat from the county; however, we are concerned that water is a precious resource. The concern is that the county could condemn the real estate, but there are specific rules stating that the property cannot be currently used. We suggest adopting a protective resolution regarding future use, as it is an important part of our park system. The language should be similar to that referring to the High Falls Dam; even though we aren't using it, it is crucial to maintain control over it. Commissioner Stewart mentioned that during a recent water workshop, we discussed the reservoir, its maintenance, and dredging, as this has been a concern. We just want to ensure everything is in order. TC added that it is now more difficult to construct a dam than it used to be. Mayor Dockery expressed disappointment during public meetings, around a few years ago, noting that \$14 million had been rerouted elsewhere. It is crucial we consider this.

Motion made by Commissioner Stewart.

Voting Yea: Mayor Pro Tem Bradshaw, Commissioner Phillips, Commissioner Britt, Commissioner English

G. Feedback on Tree Lighting Ceremony

Asking Commissioners for advice on the Timeline of activities. Commissioner English liked it better at the stoplight. The manager has not been granted permission for anything at that property. The Commissioners consensus is to have the tree lighting first before parade.

H. Resolution to Provide Temporary Utility Relief for Residents Impacted by the Federal Government Shutdown

The government is now open, and this adoption would be retroactive.

Motion made by Mayor Pro Tem Bradshaw.
 Voting Yea: Commissioner Phillips, Commissioner Britt, Commissioner Stewart,
 Commissioner English

XI. MANAGER'S REPORT

A. November 2025 Manager Report

Softball game was a great event. Received some engineering advice on Virginia Street. It was suggested to improve the degree angle on the curb and the repair the catch basin at the bottom and hit that storm drain. The project for the Oceanic is offline due to the government shutdown. We are still attacking that problem. With two rains, the citizen hasn't had any issues. We want to look into sealant and make it cheaper. The Town Manager wants to look during budget season and see if paying that off at Fidelity and being able to use our full Powell bill. The recommendation is don't spend money sealing a road. Duke Energy meetings, gonna submit application \$250 linear foot for underground lines.

According to Building Code, it's pretty robust, but in a town as old as ours, the maximum amperage allowed is a concern, especially since many businesses on Main Street have experienced electrical issues. This is something that Duke is currently addressing. As part of the downtown revitalisation efforts, they have leased out utility poles to a fiber optic company. There is a very low chance that these companies will break their lease in order to move the lines underground. Even if they do, the poles will remain in place. The process will continue regardless.

The police have submitted for a new grant and they have been reimbursed for three years and received \$63,000 for our community outreach package, which includes marketing materials, tents, guest speakers, and more. Unfortunately, our Dodge Ram experienced a motor seizure, resulting in \$13,000 in repair costs. We have adjusted line items in the budget to enable us to replace the Dodge, but there will be no significant changes to the overall budget. The Dodge will be auctioned off through government auction site. The Police currently have six officers and six vehicles.

The public works annual water permit has been approved. However, we need to revisit the budget allocation for sewer repairs, as there is a major inspection coming up. We have one year to address any deficiencies found during that inspection.

Regarding the reservoir park upgrades, we have leftover funds from the dredging project to add a gateway to the reservoir and to purchase more fill dirt. We are also awaiting additional hardware and accessories.

The cost for the Virginia Street project is \$2,500.

XII. PUBLIC COMMENT PERIOD NC G.S. 160A-81, 160A-81.1

None

XIII. COMMISSIONER'S COMMENTS

None

Dockery-enjoyed serving with you and congratulations to newly elected officials.

Adjourned 6:53

Motion made by Mayor Pro Tem Bradshaw.

Voting Yea: Commissioner Phillips, Commissioner Britt, Commissioner Stewart,
Commissioner English

XIV. CLOSED SESSION (*if needed*)

*Ayes*_____

*Nays*_____

*Absent*_____

This the _____ day of December, 2025.

Cameron Dockery, Mayor

Jessica Coltrane, Town Clerk, CMC

November 04, 2025 Municipal Election Results by Contest

Section VII, Item A.

	Choice	Party	Total Votes	Election Day	Early Voting	Abs Mail	Provisional
TOWN OF ABERDEEN MAYOR	Robert (Robbie) Farrell		445	386	52	6	1
	Ron Utley		204	176	26	2	0
	Christopher Weber		70	63	5	2	0
TOWN OF ABERDEEN BOARD OF COMMISSIONERS	Fallon McIver Brewington		430	369	55	5	1
	Timothy A. (Tim) Helms		351	305	40	6	0
	Daniel Moretz		344	295	44	4	1
	William (Billy) Marts		212	188	21	3	0
TOWN OF CAMERON MAYOR	Lisa Paschal		29	29	0	0	0
TOWN OF CAMERON BOARD OF COMMISSIONERS	John (Joey) Frutchey		28	28	0	0	0
	Kane Parsons		25	25	0	0	0
TOWN OF CAMERON BOARD OF COMMISSIONERS (UNEXPIRED)	Marcia Kover		33	33	0	0	0
TOWN OF CARTHAGE BOARD OF COMMISSIONERS	Brent Tanner		205	122	80	1	2
	John L. McDonald		191	116	73	0	2
	Anton Sadvonikov		189	108	78	1	2
	Malcolm Hall		144	71	72	1	0
FOXFIRE VILLAGE COUNCIL MEMBER	Chris Kragel		289	287	0	0	2
	Stephen D. Gunn		260	258	0	0	2
	Kevin Robbins		232	230	0	0	2
	Janet Nauman		128	127	0	0	1
	Darlene (Dee) Straub		41	40	0	0	1
TOWN OF PINEBLUFF MAYOR	Ronald L. McDonald		147	137	9	0	1
	Mike Ough (Write-In)		19	19	0	0	0
	Robbie Conley (Write-In)		16	14	2	0	0
	Charlie Kirk (Write-In)		9	9	0	0	0
TOWN OF PINEBLUFF BOARD OF COMMISSIONERS	Robbie Conley		205	192	12	0	1
	Thomas Rindfleisch		136	128	7	0	1
	Jerry O. Williams		81	73	8	0	0
VILLAGE OF PINEHURST COUNCIL MEMBER	Jeramy Hooper		2,832	2,106	697	26	3
	Kevin Fitzpatrick		2,484	1,795	663	24	2
	Lydia Boesch		1,290	1,021	258	9	2
	Jeff Morgan (Write-In)		12	6	6	0	0
TOWN OF ROBBINS BOARD OF COMMISSIONERS	Jody Britt		46	46	0	0	0
	Nikki Bradshaw		38	38	0	0	0
	Mark Gilbert		38	38	0	0	0

November 04, 2025 Municipal Election Results by Contest

Section VII, Item A.

Choice	Party	Total Votes	Election Day	Early Voting	Abs Mail	Provisional
TOWN OF SOUTHERN PINES COUNCIL MEMBER						
Lonnie English		30	30	0	0	0
Bob Curtin		1,486	1,148	301	30	7
Ann Petersen		1,452	1,114	292	38	8
Brandon Goodman		714	588	108	16	2
Bridget Cotton		124	99	22	0	3
TOWN OF TAYLORTOWN COUNCIL MEMBER						
Nadine Headen Moody		110	91	18	0	1
Sidney Gaddy		105	87	17	0	1
Andria W. Parker		99	85	13	0	1
Garry Brown		92	71	20	0	1
Marvin Taylor		83	65	14	0	4
William Green		69	55	12	0	2
Destiny Kearns (Write-In)		61	51	10	0	0
Arak (Mister) Smith		41	38	2	0	1
Mitchell Ratliff (Write-In)		41	35	6	0	0
James Thompson (Write-In)		13	6	7	0	0
Adam T. Cheatham, Sr.		9	6	3	0	0
Aaron McLaughlin		9	7	2	0	0
TOWN OF VASS MAYOR						
Alphonso Mosley, Jr.		114	102	12	0	0
TOWN OF VASS BOARD OF COMMISSIONERS						
Emily Oldham Dick		107	96	11	0	0
Kris Kosem		92	85	7	0	0
Cynthia Ann Fairley		38	31	7	0	0
VILLAGE OF WHISPERING PINES COUNCIL MEMBER						
Lucy Kaminsky		536	429	104	3	0
Pamela Harris		500	405	92	3	0
Angie Mullennix		450	370	76	4	0
Joshua Leviner		325	276	48	1	0
Alana Yearsich		127	85	41	1	0
Wendy DuFour		112	89	23	0	0
Alexa Roberts (Write-In)		79	72	7	0	0
Christopher Peiffer		70	62	8	0	0



TOWN OF ROBBINS

OATH OF OFFICE

“I, Mark P Gilbert, Jr., do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as Commissioner of the Town of Robbins, so help me God.”

*Mark P Gilbert, Jr.
Commissioner of Town of Robbins*

This ____ day of December, 2025.

Todd Maness, Moore County Clerk of Superior Court



TOWN OF ROBBINS

OATH OF OFFICE

“I, Nicole Bradshaw, do solemnly swear (or affirm) that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as Commissioner of the Town of Robbins, so help me God.”

*Nicole Bradshaw
Commissioner of Town of Robbins*

This ____ day of December, 2025.

Todd Maness, Moore County Clerk of Superior Court



TOWN OF ROBBINS

OATH OF OFFICE

*“I, Jody Britt, do solemnly swear (or affirm) that I will support
and maintain the Constitution and laws of the United States, and the
Constitution and laws of North Carolina not inconsistent therewith,
and that I will faithfully discharge the duties of my office as
Commissioner of the Town of Robbins, so help me God.”*

*Jody Britt
Commissioner of the Town of Robbins*

This ____ day of December, 2025.

Todd Maness, Moore County Clerk of Superior Court



TOWN OF ROBBINS

OATH OF OFFICE

*“I, _____, do solemnly swear (or affirm) that
I will support and maintain the Constitution and laws of the United
States, and the Constitution and laws of North Carolina not
inconsistent therewith, and that I will faithfully discharge the duties of
my office as Mayor Pro Tempore of the Town of Robbins, so help me
God.”*

Mayor Pro Tempore of Town of Robbins

This ____ day of December, 2025.

Todd Maness, Clerk of Superior Court



NC DEPARTMENT
OF NATURAL AND
CULTURAL RESOURCES

North Carolina State Historic Preservation Office

Rehabilitation Tax Incentives for Income-Producing Properties

Federal and state rehabilitation tax credits provide jobs, bolster the tax base, and revitalize existing buildings and infrastructure, while preserving the state's priceless historic character. These programs, administered by the State Historic Preservation Office (HPO), in conjunction with the National Park Service (NPS), encourage the conservation of North Carolina's historic resources.

Owners and developers may potentially receive a 20% federal income tax credit and a 15-25% state income tax credit for certified rehabilitations of income-producing historic structures.

Example for Income-Producing Properties

$$\begin{array}{r}
 \$1,000,000 \text{ Rehabilitation Expenses} \\
 20\% \text{ Federal Tax Credit} \\
 \times \quad 15\% \text{ Base Level State Tax Credit}^* \\
 \hline
 \$350,000 \text{ Tax Credit Amount}^{**}
 \end{array}$$

* The state tax credit is graduated according to project budget. For the first \$10M in qualified rehabilitation expenditures, the credit is 15%. For the next \$10M in qualified rehabilitation expenditures (i.e., up to \$20M), the credit is 10%. There is no tax credit for qualified rehabilitation expenditures exceeding \$20M.

** The following **bonus state tax credits** are potentially available to property owners and developers:

- **5% Development Tier Bonus** for projects in Tier 1 or 2 Counties with qualified rehabilitation expenditures up to \$20M. See the [North Carolina Department of Commerce website](http://www.ncdcr.gov) for a description of the county tier system.
- **5% Targeted Investment Bonus** for manufacturing or agricultural properties at least 65% vacant for two years preceding eligibility certification, and with qualified rehabilitation expenditures up to \$20M. Eligibility certification for this bonus credit is made by the State Historic Preservation Officer.



Eligibility

Buildings listed in the **National Register of Historic Places**, either individually or as a contributing building in a National Register Historic District, are candidates. Contributing buildings within one of the state's three Certified Local Historic Districts in Raleigh, Goldsboro, or Madison, are also candidates. Please check HPOWeb at gis.ncdcr.gov to determine your building's status.

- The rehabilitation of the historic structure must be substantial. For income-producing properties, the rehabilitation expenses must exceed the greater of the adjusted basis of the building, or \$5,000 within a 24-month period (for phased projects, a 60-month period).
- All rehabilitation work must meet **The Secretary of the Interior's Standards for Rehabilitation**. Applications are subject to a joint review by the HPO and the NPS, with final authority resting with the NPS.

The Secretary of the Interior's [Standards for Rehabilitation](http://www.nps.gov/standards) were developed to determine the appropriateness of proposed project work on National Register listed properties and have been widely used since 1976. The intent of the *Standards* is to promote the long-term preservation of a property's significance through the preservation of historic materials and features on the exterior and interior of buildings. They also encompass related landscape features and the building's site and environment, as well as attached, adjacent, or related new construction.

Application Process

Property owners are strongly advised to consult with our office before beginning a rehabilitation to resolve potential design and rehabilitation problems that could result in the denial of the credits. See contact information below.

Property owners should email all **federal** application forms to historic.taxcredits@dncr.nc.gov for review by the HPO, which provides technical assistance on appropriate rehabilitation treatments. The HPO then forwards all applications to the NPS with its recommendation. NPS reviews the rehabilitation project for conformance with the *Standards* and issues a certification decision.

- **Part 1 – Evaluation of Significance**

Provides documentation that the building contributes to a National Register Historic District or property. No documentation is needed for a single property individually listed in the National Register.

- **Part 2 (Federal) and Part A (State) – Description of Rehabilitation**

Consists of detailed descriptions of existing conditions and the proposed work, overall before rehabilitation photos, and plans or drawings, as needed, to fully describe the scope of the rehabilitation project.

- **Part 3 (Federal) and Part B (State) – Request for Certification of Completed Work**

Consists of after photos documenting the rehabilitated property.

See the NPS website for federal application forms and directions (including electronic file naming, photography, and signature protocols): <https://www.nps.gov/subjects/taxincentives/hpca-electronic-submission.htm>.

Note that the state Part A and B application forms must be submitted in hardcopy, along with the state review fee. For the state application forms, as well as the state review fee schedule, please contact [Jannette Coleridge-Taylor](#).

Claiming the Credit

Taxpayers should consult a tax advisor, NC Department of Revenue, or the Internal Revenue Service for help in determining tax and other financial implications.

- The credits cannot be claimed against the cost of acquisition, new additions (volume increase), site work, or personal property. Generally, costs incurred for rehabilitating the existing structure will qualify as rehabilitation expenses.
- Property owners may begin claiming the tax credit(s) in the year the building is placed into service.
- The federal tax credits must be claimed over a period of five years, minimum, and may be applied to tax returns one year before, and up to twenty years after, the building is placed into service.
- The state tax credits may be claimed entirely the year the structure is placed in service, or carried forward up to nine years.

A property is listed in the **National Register** by a nomination prepared according to detailed state and federal guidelines. Although all nominations are reviewed by the HPO, the final authority on National Register listing is the Keeper of the National Register in Washington, D.C. Most nominations are prepared by private consultants hired by property owners, local governments, or private non-profit organizations. The nomination process typically takes a minimum of six months, and may take much longer. For information about the NRHP and the requirements and procedures for listing, please contact our office.



NORTH
CAROLINA
DEPARTMENT OF
NATURAL &
CULTURAL
RESOURCES

Contact Information:

- For program information, please contact Mitch Wilds, Branch Supervisor, at mitch.wilds@dncr.nc.gov or 919-814-6588.
- For the state Part A and B application, as well as the fee schedule, contact Jannette Coleridge-Taylor at jannette.coleridge-taylor@dncr.nc.gov.

Helpful Links:

- Visit the NC Historic Preservation Office at <https://www.hpo.nc.gov/>
- For information on the Federal Historic Preservation Tax Credit, visit <https://www.nps.gov/subjects/taxincentives/index.htm>.

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

CRITICAL ISSUE: Historic Tax Credits & Nonprofit Sales

One-Page Brief for Developer

Date: November 2025

Re: 5-Year Holding Period Requirement for Historic Tax Credit Projects

THE PROBLEM

If you plan to sell or transfer the rehabilitated building to a nonprofit organization before 5 years, you will face potentially large recapture penalties that will destroy the project's financial viability.

THE NUMBERS

What You Stand to Lose

Project Investment:

- Estimated rehabilitation: \$1,000,000 (**number has been chosen for ease of calculation**)
- Federal historic tax credit (20%): \$200,000
- NC state historic tax credit (20%): \$200,000
- **Total tax credits: \$400,000**
- Credits sold for cash (at \$0.90/dollar): **\$360,000**

Recapture Penalties If You Sell Early

When You Sell	% Recaptured	Amount You Owe Back	Net Loss
Year 1	100%	\$400,000	\$760,000
Year 2	80%	\$320,000	\$680,000
Year 3	60%	\$240,000	\$600,000
Year 4	40%	\$160,000	\$520,000
Year 5	20%	\$80,000	\$440,000
After Year 5	0%	\$0	\$360,000 (you keep)

Net Loss includes both repaying recaptured credits AND losing the upfront cash you received from selling the credits.

WHY THIS MATTERS FOR YOUR PROJECT

Section X, Item A.

The IRS requires you to hold the property for 5 full years after it's "placed in service" (completed and occupied). This is non-negotiable.

- ✗ You CANNOT sell to a nonprofit in years 1-3 without losing \$600K-\$760K*
- ✗ You CANNOT gift the property - IRS treats gifts same as sales
- ✗ You CANNOT transfer majority ownership without triggering recapture
- ✓ You CAN lease to a nonprofit while maintaining ownership
- ✓ You CAN sell after 5 years with no penalty

*Actual number will be based on rehab costs, this is estimate based on \$1 million investment

THE SOLUTION: LEASE-TO-OWN STRUCTURE

Recommended Approach

Year 1:

- Complete rehabilitation using historic tax credits
- Receive cash from selling credits
- Nonprofit signs long-term lease with purchase option

Years 1-5:

- Nonprofit occupies and uses building as tenant
- Pays monthly rent (property taxes + insurance + minimal return)
- You maintain ownership - satisfies IRS holding period
- Purchase price locked in today

Year 6 (or later):

- Nonprofit exercises purchase option
- You sell with ZERO recapture penalty
- You keep all tax credit proceeds
- Nonprofit becomes owner

Why This Works

- ✓ Nonprofit gets immediate occupancy - they can move in right after rehab
- ✓ You satisfy IRS requirements - 5-year holding period maintained
- ✓ No recapture penalties - you keep all \$360,000 in tax credit proceeds

- ✓ **Everyone wins** - nonprofit gets their space, you exit successfully
- ✓ **Proven structure** - used successfully on hundreds of similar projects nationwide

WHAT DOESN'T WORK

Common Mistakes That Trigger Recapture

✗ "I'll just sell quickly to the nonprofit"

→ Result: Owe potentially significant dollars back to IRS

✗ "I'll gift it to avoid the sale"

→ Result: IRS treats gifts same as sales - full recapture

✗ "I'll form a nonprofit to own it"

→ Result: Nonprofits can't claim tax credits (tax-exempt)

✗ "I'll make the nonprofit a 50% partner"

→ Result: Transfer of majority control triggers recapture

✗ "We can figure this out later"

→ Result: Once structure is set up wrong, very difficult to fix

ALTERNATIVE STRUCTURES

Option A: You Remain Permanent Owner

- Nonprofit leases long-term (10-20 years)
- You become "mission-aligned landlord"
- Nonprofit never owns, which many actually prefer
- No building management burden for nonprofit
- You have stable long-term asset

Option B: Delayed Purchase Agreement

- Sign purchase contract NOW with nonprofit
- Closing date set for 5+ years in future
- Nonprofit leases in the interim
- Purchase price locked in today
- Both parties have certainty

Option C: Forget Tax Credits Entirely

If nonprofit MUST own immediately:

- Don't use historic tax credits
 - Pursue traditional financing + grants
 - Seek CDBG, USDA, foundation funding
 - Takes more time and money, but possible
-

IMMEDIATE ACTION REQUIRED

What We Need to Do NOW (Before Any Applications)

1. Ask the Nonprofit Key Questions

- Do they need ownership or just space to operate?
- Can they wait 5 years to purchase?
- Are they open to long-term lease?
- Many nonprofits prefer leasing over ownership burden

2. Make Go/No-Go Decision

- If 5-year timeline works: Proceed with tax credits
 - If nonprofit needs immediate ownership: Pursue alternative financing
 - If uncertain: DO NOT submit applications yet
-

THE BOTTOM LINE

OPTION 1: Use Tax Credits + Lease to Nonprofit

- Receive potentially significant dollars in tax credit proceeds based on rehabilitation costs
- Reduce financing needs through credits
- Lease to nonprofit for 5 years
- Sell after year 5, keep all proceeds
- **Timeline: Year 6 exit**

OPTION 2: Sell to Nonprofit Immediately

- Don't use historic tax credits

- Need 100% traditional financing
- Pursue grants and alternative funding
- Can transfer to nonprofit anytime
- **Timeline: Year 1-2 exit**

You cannot do both. Trying to use tax credits AND sell quickly to a nonprofit will cost you \$240,000-\$400,000 in recapture penalties.

NEXT STEPS

Do not:

- Submit any tax credit applications
- Start any work on the building
- Make any commitments to the nonprofit
- Spend money on consultants

Until we determine:

- Can the nonprofit wait 5 years to purchase?
 - Is lease-to-own structure acceptable?
 - Should we pursue tax credits or alternative financing?
-

QUESTIONS?

Remember: This 5-year rule is federal law. There are no exceptions, waivers, or workarounds. The only question is whether your exit timeline can accommodate it.

This document summarizes IRS requirements for historic tax credits. For legal or tax advice specific to your situation, consult qualified professionals.

Historic Preservation Options for Downtown Robbins

This document provides a comprehensive overview of three historic preservation pathways available to the Town of Robbins for downtown economic development. Each option offers different benefits, requirements, and implementation timelines.

KEY FINDING: National Register Historic District designation provides the most immediate economic development benefits (35% combined tax credits) with minimal ongoing administrative burden, making it ideal for downtown Robbins revitalization.

Quick Comparison of Options

Feature	National Register Historic District	Local Historic District	Certified Local Government (CLG)
Primary Benefit	Federal & State Tax Credits (35% combined)	Design Control & Preservation Protection	Access to CLG Grant Funding
Tax Credits Available?	YES - 20% Federal + 15% State	Only if also National Register	Only if also National Register
Design Review Required?	NO	YES - by local commission	YES - by local commission
Property Owner Restrictions?	NONE	Exterior alterations require approval	Exterior alterations require approval
Timeline	18-24 months	6-12 months	2-4 months (after local district exists)
Upfront Cost	\$25,000-\$40,000	\$10,000-\$25,000	No fee
Consultant Needed?	YES - Architectural Historian	YES - for ordinance/guidelines	NO - staff application
Ongoing Municipal Cost	\$0	\$15,000-\$50,000+ annually (staff time)	\$5,000-\$15,000 annually (staff time)
Property Owner Consent	Owners notified, can object to inclusion	Majority consent typically needed	N/A - applies to municipality
Survey Requirements	Comprehensive architectural/historical survey	Basic survey of proposed district	Comprehensive survey required
Best For	Economic development, tax incentives, no restrictions	Strong preservation controls, design standards	Grant funding for preservation projects
Can Be Combined?	YES - often combined with Local District	YES - often combined with National Register	YES - enhances existing local district
Ongoing Administrative Burden	MINIMAL - essentially none	HIGH - commission meetings, design reviews	MODERATE - grant applications, reporting

Option 1: National Register Historic District

Overview

A National Register Historic District is a federal designation managed by the National Park Service that recognizes areas of historical or architectural significance. This is the most common pathway for communities seeking economic development benefits through historic preservation tax credits.

Key Benefits

- **Federal Historic Tax Credit:** 20% tax credit for substantial rehabilitation of income-producing properties
- **State Historic Tax Credit:** Additional 15% North Carolina tax credit (35% combined total)
- **No Design Review:** Property owners retain complete freedom to alter, demolish, or develop unless seeking use of historic tax credits
- **Marketing Value:** "Historic" branding for tourism and downtown revitalization
- **Increased Property Values:** Studies show 5-20% premium in historic districts
- **Flexible Application:** No requirement to use tax credits - purely voluntary incentive

Detailed Implementation Process

Step 1: Initial Assessment (Months 1-2)

Action Items:

- Contact NC State Historic Preservation Office (HPO) - Preservation Services Section
- Request preliminary eligibility consultation (free service)
- Identify preliminary district boundaries
- Conduct informal windshield survey of downtown buildings
- **Assess age (50+ years old), historic integrity, and architectural character**

Key Contacts:

- NC HPO: (919) 814-6570 | hpo@dnrc.nc.gov
- Regional Preservation Specialist for Moore County area

Costs: \$0 (HPO consultation is free)

Expected Outcome: Determination of whether Robbins downtown has sufficient historic resources

Step 2: Secure Funding (Months 2-4)

Action Items:

- Research grant opportunities (CLG Survey & Planning Grants, if Robbins becomes CLG)
- Explore local funding sources (town budget, community foundation, downtown association)
- Consider cost-sharing with major property owners who will benefit

- Prepare budget request and funding proposal

Potential Funding Sources:

- NC HPO Certified Local Government (CLG) grants: up to \$25,000
- Private donations from property owners/businesses

Costs: Staff time for grant writing/coordination

Expected Outcome: Secured funding commitment of \$25,000-\$40,000

Step 3: Hire Qualified Consultant (Months 4-6)

Action Items:

- Request proposals from architectural historians meeting National Register professional qualification standards
- Check consultant credentials (must meet Secretary of Interior Professional Qualification Standards)
- Review past National Register nominations completed by consultant
- Execute contract with selected consultant

Consultant Requirements:

- Graduate degree in architectural history, historic preservation, or related field
- Experience with National Register nominations in North Carolina
- Familiarity with NC textile mill town history (relevant to Robbins)

Costs: \$25,000-\$40,000 for comprehensive survey and nomination

Expected Outcome: Contracted architectural historian ready to begin survey

Step 4: Comprehensive Historic Resources Survey (Months 6-12)

Action Items:

- Consultant conducts field survey of all buildings in proposed district
- Research historical background (deeds, maps, photographs, newspapers, mill records)
- Photograph all properties (exterior views, key architectural details)
- Complete individual inventory forms for significant properties
- Identify contributing vs. non-contributing structures
- Develop historic context narrative

Key Deliverables:

- Building inventory database
- District boundary map with contributing/non-contributing properties marked
- Historic context statement (e.g., "Textile Manufacturing in Robbins, 1900-1950")
- Photographic documentation

Costs: Included in consultant contract

Important Note: Contributing buildings are those that retain historic character and add to district significance. Non-contributing buildings are too new, too altered, or incompatible but don't prevent district listing.

Step 5: Property Owner Notification (Months 12-13)

Action Items:

- Prepare draft nomination document
- Send certified letters to all property owners in proposed district
- Explain tax credit benefits and clarify that National Register has NO restrictions
- Hold public information meeting
- Address property owner questions and concerns
- Collect formal objections (if any)

Critical Information to Communicate:

- National Register listing does NOT restrict what owners can do with properties
- No design review, no permission required for alterations unless seeking tax credits
- Tax credits are voluntary - use them if beneficial, ignore if not
- Listing may enhance property values and marketability

Property Owner Objection Rules:

- If majority of private property owners object, property cannot be listed
- However, district can still be designated as "determined eligible" for tax credits

Costs: Postage, meeting venue, informational materials (~\$500-\$1,000)

Expected Outcome: Property owners informed and objections (if any) documented

Step 6: Draft National Register Nomination (Months 13-16)

Action Items:

- Consultant prepares formal nomination document using National Park Service forms
- Include: district description, significance statement, boundary justification, photos
- Submit draft to NC HPO for preliminary review
- Revise based on HPO feedback
- Finalize nomination package

Nomination Components:

- Section 7: Architectural Description - detailed description of district resources
- Section 8: Statement of Significance - why district is historically important
- Section 10: Geographical Data - boundary description and justification

- Photographs: digital images meeting NPS specifications
- Maps: USGS topographic map with boundary, sketch map showing resources

Costs: Included in consultant contract

Expected Outcome: Complete nomination ready for state review

Step 7: State Review and Federal Listing (Months 16-24)

Action Items:

- Submit final nomination to NC State Historic Preservation Office
- HPO staff reviews for completeness and technical adequacy
- Nomination presented to NC National Register Advisory Committee (meets quarterly)
- If approved by committee, State Historic Preservation Officer signs nomination
- HPO forwards nomination to National Park Service in Washington, DC
- National Park Service reviews (typically 45 days)
- Final listing in National Register published in Federal Register

Review Timeline:

- NC HPO staff review: 30-60 days
- NC National Register Advisory Committee: Meets Feb, May, Aug, Nov
- State Historic Preservation Officer signature: 15 days after committee approval
- National Park Service review: 45 days
- Publication in Federal Register: 15 days after NPS approval

Costs: \$0

Expected Outcome: Downtown Robbins Historic District listed in National Register

Ongoing Administrative Responsibilities

MINIMAL TO NONE

Required Responsibilities: NONE

- No annual reports or paperwork to file
- No fees or renewal processes
- No mandatory maintenance standards
- No required inspections or compliance reviews
- No design review for alterations
- No restrictions on demolition, sale, or use
- Listing is essentially permanent unless district loses historic integrity

Optional Activities (Not Required):

- Educational outreach to inform property owners about tax credit opportunities
- Technical assistance on rehabilitation standards (can be provided by HPO)

- Marketing and branding using National Register status
- Informal monitoring of rehabilitation projects
- Documentation of success stories

Estimated Ongoing Municipal Cost: \$0

Key Advantage for Robbins: National Register designation is "set it and forget it" - one-time nomination process with permanent benefits and NO ongoing burden on town staff. This makes it ideal for smaller municipalities that want economic development tools without administrative overhead.

Option 2: Local Historic District

Overview

A Local Historic District is established through municipal ordinance and creates local regulatory protections for historic resources. It requires design review by a local Historic District Commission for exterior alterations and demolition. This option provides stronger preservation controls but requires significant ongoing municipal commitment.

Key Benefits

- **Design Control:** Ensures compatible new construction and appropriate renovations
- **Demolition Protection:** Prevents loss of historic buildings
- **Community Character:** Maintains architectural and historical integrity
- **Property Values:** Studies show local districts can stabilize or increase values
- **Can Be Combined:** Often paired with National Register for both protection and tax credits

Key Limitations

- **Design Review Required:** Property owners must obtain Certificate of Appropriateness for exterior changes
- **Political Challenge:** Property owners may resist regulatory controls
- **Ongoing Cost:** Municipality must staff and support Historic District Commission
- **Administrative Burden:** Regular meetings, design reviews, appeals process

Detailed Implementation Process

Step 1: Preliminary Study and Planning (Months 1-3)

Action Items:

- Form steering committee (town officials, property owners, preservation advocates)
- Define preliminary district boundaries
- Conduct initial community outreach and education
- Gauge property owner support
- Research other NC local historic districts as models

Costs: Staff time, meeting expenses (~\$1,000-\$2,000)

Expected Outcome: Feasibility assessment and community support baseline

Step 2: Hire Consultant (Months 3-4)

Action Items:

- Issue RFP for preservation consultant or attorney with historic district ordinance experience
- Select consultant to draft ordinance and design guidelines
- Execute contract

Consultant Scope:

- Draft historic district ordinance
- Prepare design guidelines document
- Conduct basic architectural survey of district
- Provide implementation guidance

Costs: \$10,000-\$25,000

Expected Outcome: Qualified consultant under contract

Step 3: Prepare Ordinance and Design Guidelines (Months 4-6)

Action Items:

- Consultant drafts historic district ordinance
- Ordinance must include: district boundaries, commission structure, review procedures, appeals process
- Develop design guidelines specific to Robbins architectural character
- Review drafts with steering committee
- Refine based on feedback

Key Ordinance Components:

- Purpose and intent
- District boundaries (with map)
- Historic District Commission composition (typically 5-9 members)
- Certificate of Appropriateness procedures
- Design review criteria
- Demolition review process
- Appeals procedures
- Penalties for violations

Costs: Included in consultant contract

Expected Outcome: Draft ordinance and design guidelines ready for public review

Step 4: Property Owner Engagement (Months 6-8) - CRITICAL

Action Items:

- Mail information packets to all property owners in proposed district
- Hold multiple public information sessions
- Conduct one-on-one meetings with major property owners
- Address concerns about restrictions and costs
- Emphasize economic benefits and flexibility in guidelines
- Gauge support level

Key Messages:

- Design review focuses on preserving character, not preventing change
- Guidelines are flexible and allow for reasonable alterations
- Protection from incompatible development benefits all property owners
- Can be combined with National Register for tax credits

Costs: Mailings, meeting spaces, materials (~\$2,000-\$5,000)

Critical Success Factor: Local historic districts require strong property owner support. Without majority support, ordinance adoption will be politically difficult or impossible.

Step 5: Public Hearings (Months 8-10)

Action Items:

- Schedule public hearing before Planning Board (if applicable)
- Planning Board reviews ordinance and makes recommendation to Town Board
- Publish legal notice of Town Board public hearing (required by NC General Statutes)
- Hold Town Board public hearing
- Record all testimony and feedback

Legal Requirements (NC General Statute 160D):

- Public notice published at least 10 days before hearing
- Notice must include description of proposed district and ordinance
- All interested parties have right to speak
- Written comments must be accepted and included in record

Costs: Legal advertising, staff time (~\$500-\$1,500)

Expected Outcome: Public input received and documented

Step 6: Ordinance Adoption (Months 10-12)

Action Items:

- Town Board considers Planning Board recommendation and public input

- Make any final revisions to ordinance
- Town Board votes on ordinance adoption
- If approved, ordinance becomes effective upon adoption or specified date
- File adopted ordinance with Town Clerk

Vote Requirements:

- Simple majority of Town Board typically sufficient
- Check Robbins Town Charter for any special requirements

Costs: \$0 (staff administrative time)

Expected Outcome: Historic district ordinance adopted and in effect

Step 7: Commission Setup and Implementation (Month 12+)

Action Items:

- Town Board appoints Historic District Commission members
- Provide training for commission members (HPO offers free training)
- Develop application forms and review procedures
- Establish meeting schedule
- Begin reviewing Certificates of Appropriateness
- Create public education materials about review process

Commission Composition (typical):

- 5-9 members appointed by Town Board
- Should include: design professional (architect/landscape architect), historian, property owner from district
- Staggered terms (usually 3-4 years)
- Members should receive historic preservation training

Costs: Initial setup ~\$2,000-\$5,000

Expected Outcome: Functioning Historic District Commission ready to review applications

Ongoing Administrative Responsibilities

SIGNIFICANT ONGOING COMMITMENT REQUIRED

Required Municipal Responsibilities:

- Staff the Historic District Commission (typically 5-9 appointed members)
- Hold regular commission meetings (monthly or quarterly)
- Review Certificates of Appropriateness applications for:
 - Exterior alterations (paint, siding, windows, doors, roofing)
 - New construction
 - Demolition requests

- Signage
- Conduct design reviews and site visits
- Process appeals
- Maintain meeting minutes and records
- Provide administrative staff support
- Update design guidelines periodically
- Enforce ordinance compliance
- Handle legal issues and violations

Estimated Annual Ongoing Costs:

- Staff time (planning/zoning administrator): \$10,000-\$30,000
- Commission meeting expenses: \$1,000-\$2,000
- Legal support (as needed): \$2,000-\$10,000
- Training and education: \$500-\$1,000
- Materials and supplies: \$500-\$2,000
- TOTAL: \$15,000-\$50,000+ annually

Time Commitment:

- Staff administrator: 5-15 hours per month (small districts) to full-time position (large active districts)
- Commission members: 2-4 hours per month for meetings plus application review time
- Legal counsel: As needed for complex cases or appeals

Key Consideration for Robbins: Local Historic Districts require substantial ongoing municipal resources. Need to carefully assess whether there is staff capacity and budget to properly administer a design review program before establishing a local district.

Option 3: Certified Local Government (CLG) Status

Overview

Certified Local Government (CLG) status is a federal designation managed by the National Park Service that recognizes communities with strong local historic preservation programs. CLG status provides access to dedicated grant funding and technical assistance. However, it requires having an established local historic district and preservation commission already in place.

Key Benefits

- **Grant Funding:** Access to dedicated CLG grant pool (10% of NC HPO federal funding)
- **Grants Available:** \$5,000-\$25,000 for surveys, nominations, plans, education
- **Technical Assistance:** Enhanced support from State Historic Preservation Office
- **Review Authority:** Formal role in reviewing National Register nominations in jurisdiction
- **Professional Recognition:** Demonstrates commitment to quality preservation program

Prerequisites - MUST HAVE FIRST

Critical Requirement: CLG certification requires an existing local historic preservation program. You cannot become a CLG without first establishing:

- 1. Local Historic District Ordinance:** Must have legally adopted ordinance
- 2. Historic District/Preservation Commission:** Active commission meeting regularly
- 3. Design Review System:** Functioning Certificate of Appropriateness process
- 4. Qualified Staff:** Adequate staff support for preservation program

For Robbins: This means CLG status is a "Phase 2" option that can only be pursued AFTER establishing a local historic district. CLG should be viewed as an enhancement to an existing program, not a starting point.

Detailed Implementation Process

Step 1: Verify Prerequisites (Month 1)

Action Items:

- Confirm local historic district ordinance is adopted and in effect
- Verify Historic Preservation Commission is appointed and meeting regularly
- Ensure commission has processed at least a few Certificates of Appropriateness
- Review commission member qualifications (need professionals in relevant fields)
- Assess staff capacity to handle CLG administrative requirements

Minimum Program Requirements:

- Ordinance must establish preservation commission with design review authority
- Commission must meet federal composition requirements
- Municipality must maintain public participation process
- System must include provisions for survey and designation of historic properties

Costs: \$0 (internal assessment)

Expected Outcome: Confirmation that all prerequisites are met

Step 2: Prepare CLG Application (Months 1-2)

Action Items:

- Request CLG application materials from NC HPO
- Gather required documentation:
 - Copy of historic preservation ordinance
 - Historic District Commission bylaws
 - List of commission members with qualifications
 - Sample Certificates of Appropriateness and meeting minutes
 - Description of design review procedures
- Complete application forms
- Obtain local government authorization (mayor/manager signature)

Application Components:

- Written narrative describing preservation program
- Documentation of ordinance and commission structure
- Evidence of public participation process
- Demonstration of survey and planning activities
- Commitment to maintain program standards

Costs: \$0 (staff time only)

Expected Outcome: Complete CLG application package

Step 3: Submit Application to State (Month 2)

Action Items:

- Review completed application with HPO staff informally (recommended)
- Make any recommended adjustments
- Submit formal application to NC State Historic Preservation Office
- Confirm receipt and estimated review timeline

Submission Contact:

- NC State Historic Preservation Office
- Local Government Programs Coordinator
- 4617 Mail Service Center, Raleigh, NC 27699-4617
- Phone: (919) 814-6570
- Email: hpo@dncr.nc.gov

Costs: \$0

Expected Outcome: Application under state review

Step 4: State and Federal Review (Months 3-4)

Action Items:

- HPO staff reviews application for completeness and compliance
- Address any questions or requests for additional information
- State Historic Preservation Officer recommends certification to National Park Service
- National Park Service conducts final review and approves
- Receive official CLG certification letter

Review Criteria:

- Ordinance meets federal standards (36 CFR Part 61)
- Commission properly constituted with qualified members
- Adequate public participation provisions

- System for survey and inventory of historic properties
- Commitment to maintain program

Typical Timeline:

- State review: 30-45 days
- Federal review: 30-45 days
- Total: 2-3 months from submission

Costs: \$0

Expected Outcome: CLG certification approved

Step 5: CLG Certification and First Year (Month 4+)

Action Items:

- Receive CLG certification from National Park Service
- Announce certification publicly (press release, town website)
- Attend CLG training workshops offered by HPO (required annually)
- Begin planning for first grant application (available in Year 2)
- Submit annual CLG report to HPO

First Year Requirements:

- Commission must meet at least quarterly
- At least one commission member must attend HPO training
- Submit annual CLG report by December 31
- Maintain accurate records of commission activities
- Participate in HPO site visits or evaluations

Costs: Travel/training expenses (~\$500-\$1,000)

Expected Outcome: Established as CLG community in good standing

Step 6: Grant Eligibility and Ongoing Participation (Year 2+)

Action Items:

- Monitor HPO announcements for CLG grant opportunities
- Develop competitive grant applications for survey, planning, or education projects
- Continue required annual training
- Submit annual CLG reports on time
- Maintain program standards to retain CLG status

CLG Grant Opportunities (Typical):

- Historic Resource Surveys: \$10,000-\$25,000
- National Register nominations: \$5,000-\$15,000

- Preservation plans: \$10,000-\$20,000
- Design guidelines: \$5,000-\$15,000
- Educational programs: \$2,000-\$10,000
- Requires 40-60% local match (cash or in-kind)

Costs: Staff time for grant applications, local match funds

Expected Outcome: Successful grant awards to enhance preservation program

Ongoing Administrative Responsibilities

MODERATE ONGOING COMMITMENT REQUIRED

Required CLG Responsibilities (Beyond Local District Requirements):

- Annual CLG Report - Comprehensive report due December 31 each year documenting:
 - All commission meetings and activities
 - Certificates of Appropriateness issued
 - Survey and planning work completed
 - Training attended by commissioners
 - Educational and outreach activities
- Annual Training Requirement - At least one commission member must attend HPO-sponsored training
- Maintain Federal Standards - Ensure ordinance and procedures continue to meet 36 CFR Part 61 requirements
- Grant Administration - If awarded CLG grants:
 - Quarterly financial reports
 - Project status updates
 - Final grant reports with deliverables
 - Compliance with federal procurement requirements
- HPO Coordination - Respond to HPO requests, participate in site visits, maintain communication
- National Register Review - Provide formal comments on National Register nominations in jurisdiction

Estimated Additional Annual Costs (Beyond Local District Costs):

- Annual report preparation: \$1,000-\$3,000 (staff time)
- Training attendance: \$500-\$1,000 (travel, registration)
- Grant administration (if awarded grants): \$2,000-\$10,000 (staff time, match)
- HPO coordination: \$500-\$1,000 (staff time)
- TOTAL ADDITIONAL: \$4,000-\$15,000 annually

Risk of Decertification:

- Failure to submit annual reports can result in loss of CLG status
- Commission must remain active and meet federal composition requirements

- Significant changes to ordinance require re-certification review
- Loss of CLG status means loss of grant eligibility

Key Consideration for Robbins: CLG status adds administrative requirements on top of existing local district responsibilities. The benefits (grant funding) must justify the additional staff time and reporting burden. Best suited for communities with established preservation programs ready to expand their activities.

Strategic Recommendations for Downtown Robbins

Recommended Pathway: Phased Approach

PHASE 1: National Register Historic District (Years 1-2)

PRIORITY: START HERE

Rationale:

- Provides immediate economic development tool (35% tax credits)
- No restrictions on property owners - politically easier
- No ongoing municipal costs or administrative burden
- Builds awareness and support for historic preservation
- Can always add local protections later if needed

Implementation Steps:

1. Contact NC HPO for preliminary assessment (Month 1)
2. Secure funding for consultant (\$25,000-\$40,000) (Months 2-4)
3. Hire qualified architectural historian (Months 4-6)
4. Complete survey and nomination (Months 6-18)
5. Achieve National Register listing (Months 18-24)

Expected Outcome: Downtown Robbins Historic District listed in National Register, property owners can access 35% combined tax credits for rehabilitation projects

PHASE 2: Evaluate Local Historic District (Years 3-5)

CONDITIONAL: Only if strong community support develops

Trigger Conditions:

- Several successful rehabilitation projects using National Register tax credits
- Property owners express concern about incompatible development
- Majority of downtown property owners support design review
- Town has staff capacity to administer design review program

If Conditions Met:

1. Form steering committee with property owner representation

2. Draft local historic district ordinance and design guidelines
3. Conduct extensive property owner outreach
4. Hold public hearings and adopt ordinance
5. Establish Historic Preservation Commission

Expected Outcome: Local design review protections complement National Register tax credits

PHASE 3: Pursue CLG Certification (Years 5+)

OPTIONAL: Only if expanded preservation program needed

Trigger Conditions:

- Local Historic District is established and functioning well
- Commission is active and processing applications regularly
- Town has identified specific grant-funded projects
- Staff capacity exists for grant administration and CLG reporting

If Conditions Met:

1. Ensure local program meets federal CLG standards
2. Prepare and submit CLG application
3. Achieve CLG certification
4. Apply for CLG grants for additional survey/planning work

Expected Outcome: Access to dedicated grant funding for expanded preservation activities

Why This Phased Approach Works

1. Low-Risk Start: National Register provides economic benefits without political controversy over restrictions

2. Builds Momentum: Successful rehabilitation projects demonstrate value of historic preservation

3. Minimal Municipal Cost: Robbins invests one-time in National Register nomination but has no ongoing obligations

4. Flexibility: Can add local protections and CLG status later if community support develops

5. Reversibility: If National Register doesn't generate expected benefits, nothing requires Robbins to proceed to Phases 2 or 3

Next Concrete Steps for Robbins

1. Walk Downtown Robbins

- Photograph historic buildings
- Document what exists
- Assess general condition and architectural character

2. Contact NC State Historic Preservation Office

- Phone: (919) 814-6570
- Email: hpo@dncr.nc.gov
- Request: Preliminary assessment call for potential Robbins downtown historic district
- Ask for: Regional preservation specialist contact information

3. Research Robbins Historic Context

- When was downtown developed? (textile mill/firearms period?)
- Who were key developers/industries?
- What architectural styles are present?
- Any previous survey work or documentation?

4. Identify Key Stakeholders

- Major downtown property owners
- Town manager and planning staff
- Town board members
- Local business owners
- Any downtown development/merchant associations

5. Check Existing Documentation

- NC HPOweb database: <http://gis.ncdcr.gov/hpoweb/>
- Search for any previously surveyed properties in Robbins
- Check if any individual properties already listed in National Register

SHORT-TERM ACTIONS (60-90 Days):

1. Present Concept to Town Leadership

- Use this document as briefing material
- Emphasize economic development benefits
- Stress minimal ongoing municipal cost
- Gauge support level

2. Informal Property Owner Outreach

- Meet one-on-one with major property owners
- Explain tax credit benefits
- Clarify no restrictions with National Register alone
- Assess level of interest and any concerns

3. Identify Funding Sources

- Town budget allocation?
- Moore County economic development funds?
- Private donations from property owners who will benefit?
- Foundation grants?
- Goal: \$25,000-\$40,000 for consultant and nomination

4. Robbins Town Board Meeting

- Present during public comment or request agenda item
- Share preliminary findings and concept
- Request formal support for pursuing National Register nomination

MEDIUM-TERM ACTIONS (4-6 Months):

1. Secure Funding Commitment
2. Issue RFP for Architectural Historian Consultant
3. Select Consultant and Execute Contract
4. Begin Comprehensive Survey and Documentation
5. Develop Property Owner Communication Strategy

Resources and Key Contacts

North Carolina State Historic Preservation Office

Main Office:

NC Department of Natural and Cultural Resources
 State Historic Preservation Office
 4617 Mail Service Center
 Raleigh, NC 27699-4617

Phone: (919) 814-6570

Email: hpo@dnrc.nc.gov

Website: <https://www.ncdcr.gov/about/history/division-historical-resources/state-historic-preservation-office>

Key Services:

- Free preliminary assessments for National Register eligibility
- Technical guidance on nomination process
- Review and approval of National Register nominations
- Administration of CLG program
- Training workshops for local preservation commissions
- Access to HPOnweb database of surveyed properties

Other Key Resources

National Park Service - National Register Program

Website: <https://www.nps.gov/subjects/nationalregister/index.htm>

National Register Bulletins (technical guidance):

<https://www.nps.gov/subjects/nationalregister/publications.htm>

NC HPOweb - Searchable Database

Website: <http://gis.ncdcr.gov/hpweb/>

Search for previously surveyed properties and National Register listings in Moore County

Historic Preservation Tax Incentives

Federal Program: <https://www.nps.gov/tps/tax-incentives.htm>

NC State Program: <https://www.ncdcr.gov/about/history/division-historical-resources/nc-state-historic-preservation-office/preservation-tax-credits>

Preservation North Carolina

Statewide nonprofit historic preservation organization

Website: <https://presnc.org/>

Phone: (919) 401-8540

Provides technical assistance, revolving loan fund, and advocacy

NC Main Street & Rural Planning Center

Technical assistance for downtown revitalization

Website: <https://www.commerce.nc.gov/about-us/divisions-programs/main-street-rural-planning-center>

Phone: (919) 814-4658

Can help coordinate historic preservation with broader downtown development strategies

Moore County Examples

Aberdeen Historic District

Status: Local Historic District, Certified Local Government

CLG Certification Date: May 24, 2012

Contact: Town of Aberdeen Planning Department

Southern Pines Historic District

Status: Local Historic District, Certified Local Government

CLG Certification Date: April 12, 2010

Contact: Town of Southern Pines Planning Department

Village of Pinehurst Historic District

Status: National Register Historic District (NO local district or CLG status)

Demonstrates "National Register Only" approach - economic benefits without local restrictions

Good model for Robbins to consider

Value of Local Examples:

- Aberdeen and Southern Pines staff can share lessons learned
- Review their ordinances and design guidelines as models
- Understand administrative costs and time commitments
- Learn about community reception and property owner response

Conclusion

Historic preservation offers powerful economic development tools for downtown Robbins. The National Register Historic District pathway provides the strongest immediate benefits - 35% combined federal and state tax credits - with minimal ongoing administrative burden and no restrictions on property owners.

The recommended phased approach allows Robbins to start with National Register designation, demonstrate success through rehabilitation projects, and then consider adding local protections or CLG status only if strong community support develops and additional capacity becomes available.

Key Success Factors:

- Strong partnership between MCEDP, Town of Robbins, and property owners
- Clear communication about benefits (tax credits) and limitations (no requirements)
- Adequate funding for quality consultant and comprehensive nomination
- Patient timeline - National Register process takes 18-24 months
- Celebration of early wins as rehabilitation projects come online

With downtown Robbins' textile mill heritage and historic building stock, the community is positioned to leverage historic preservation as a catalyst for economic revitalization. The first step is reaching out to NC HPO for a preliminary assessment.

Historic Tax Credits Guide

For Robbins, NC Building Rehabilitation Project

Prepared for: Moore County Economic Development Partnership

Project Context: Town of Robbins working with local developer to rehabilitate historic building

Date: November 2025

Executive Summary

Historic tax credits provide powerful financing tools for rehabilitation projects, offering up to 40% of project costs through combined federal (20%) and North Carolina state (15-20%) tax credits. For a municipality like Robbins working with a private developer, these credits can make otherwise unfeasible projects financially viable. The credits are dollar-for-dollar reductions in tax liability and can be sold/syndicated to generate upfront capital.

Basic Requirements

Federal Historic Tax Credit (20% of Qualified Rehabilitation Expenditures)

Eligibility Requirements:

- Building must be listed individually on the National Register of Historic Places OR be a contributing structure within a National Register Historic District
- Must be income-producing after rehabilitation (cannot be a personal residence, but can be rental housing or commercial use)
- Rehabilitation must be "substantial":
 - Costs must exceed the adjusted basis of the building, OR
 - Costs must be at least \$5,000

North Carolina State Historic Tax Credit (15-20% of Qualified Rehabilitation Expenditures)

Key Features:

- Can be combined with federal credits (stacks on top)
- Similar eligibility requirements to federal program
- More flexible transfer/sale provisions than federal credits
- Administered through NC State Historic Preservation Office (SHPO)

The Application Process

Step 1: Determine Eligibility

Action Items:

- Check if building is listed on National Register
- Contact: NC State Historic Preservation Office (SHPO) at (919) 807-6570
- If not listed, pursue National Register nomination or establish historic district in downtown Robbins

Step 2: Structure Developer Ownership

Critical Requirement: The private developer must own the building to claim credits

Possible Ownership Structures:

- Ground lease arrangement
- Public-private partnership with private entity ownership
- Developer acquires property independently

Step 3: Three-Part Federal Application Process

PART 1: Evaluation of Significance

- Submit to National Park Service (NPS) through NC SHPO
- Establishes the building's historic significance
- Required materials: photos, building history, architectural description

PART 2: Description of Rehabilitation (MOST CRITICAL)

- **Must be submitted BEFORE** rehabilitation work begins
- Detailed plans showing all proposed work
- Must demonstrate compliance with Secretary of the Interior's Standards for Rehabilitation
- Reviewed by NC SHPO and forwarded to National Park Service
- Review timeline: typically 60-90 days
- **WARNING:** Starting work before Part 2 approval will disqualify the entire project from receiving credits

PART 3: Request for Certification of Completed Work

- Submit after project completion

- Photos documenting completed work
- Final project costs and expenditures
- Certification that work matches approved plans

Step 4: State Credit Application

Process:

- Parallel application through NC SHPO
 - North Carolina has separate application forms
 - Can be submitted simultaneously with federal application
 - Similar review process and standards
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Town of Robbins' Role

What the Municipality Can Do:

1. Facilitate Regulatory Process

- Streamline zoning and permitting
- Support historic district designation if needed
- Coordinate with local planning boards

2. Provide Financial Support

- Local Incentive Policy
- Fee waivers or deferrals
- Infrastructure improvements

3. Technical Assistance

- Assist with National Register nomination process
- Connect developer with NC SHPO resources
- Identify preservation architects
- Recommend tax credit consultants

4. Leverage Additional Funding

- Community Development Block Grants (CDBG)
- USDA Rural Development grants

- Historic preservation grants

How Tax Credits Are Used or Sold

Understanding Tax Credits

Historic tax credits are **dollar-for-dollar reductions** in tax liability (not deductions).

Example:

- \$1,000,000 rehabilitation project
- 20% federal historic tax credit = \$200,000
- 20% NC state historic tax credit = \$200,000
- **Total: \$400,000 reduction in taxes owed**

The Financial Challenge

Most small developers don't have \$400,000 in annual tax liability to use these credits immediately. This is where selling or syndicating credits becomes essential.

Methods for Monetizing Tax Credits

Federal Historic Tax Credits

Option 1: Direct Use by Developer

- Developer claims credits on personal/corporate tax return
- Credits can be carried back 1 year or forward 20 years
- Best for developers with substantial ongoing tax liability
- No transaction costs or fees

Option 2: Sale/Syndication to Investors

How It Works:

1. Developer forms partnership or LLC structure
2. Investors purchase equity in the project (become limited partners)
3. Investors receive tax credits when project is certified complete
4. Developer receives upfront cash to finance construction

Market Value:

- Credits typically sell for **\$0.85 to \$0.95 per dollar of credit**
- \$400,000 in credits might generate \$340,000 to \$380,000 in cash
- Provides crucial upfront capital to reduce financing needs

Who Buys Federal Credits:

- Banks (especially those with Community Reinvestment Act obligations)
- Insurance companies
- Large corporations seeking tax benefits
- Tax credit syndication funds

Transaction Process:

- Work with tax credit syndicator/intermediary
- Requires experienced legal counsel
- Complex partnership structures
- Transaction costs typically 5-15% of credit value
- Timeline: 3-6 months to structure and close

North Carolina State Historic Tax Credits

Much Simpler Transfer Process

Key Advantages:

- NC credits are **fully transferable** without complex structures
- Can be sold directly to any individual or entity
- No partnership formation required
- Active marketplace within North Carolina

Market Value:

- Typically sell for **\$0.85 to \$0.90 per dollar of credit**
- \$200,000 NC credit might generate \$170,000 to \$180,000 in cash

Sale Process:

- Can work directly with buyers or through brokers
- Much simpler legal documentation
- Lower transaction costs (typically 5-10%)

- Faster closing timeline

Who Buys NC Credits:

- North Carolina taxpayers (individuals or businesses)
- NC-based corporations
- Local and regional banks
- Real estate investors with NC tax liability

Tax Credit Syndication Companies & Resources

National Syndicators (Federal Credits)

- **National Trust Community Investment Corporation (NTCIC)**
- **Enterprise Community Partners**
- **Boston Capital**
- **National Development Council**
- **PNC Historic Tax Credit Fund**
- **U.S. Bancorp Community Development Corporation**

Regional Resources (NC State Credits)

- **First Citizens Bank** (active NC credit buyer)
- **Truist/BB&T** (historic preservation lending)
- **Preservation North Carolina** (technical assistance)
- **NC State Historic Preservation Office** (can provide buyer referrals)

Consulting Services

- **Tax credit consultant/advisor:** \$15,000 - \$30,000
 - Highly recommended for first-time users
 - Handles application process, structures deal, finds buyers
- **Preservation architect:** Required for compliance with Secretary of Interior's Standards
- **Tax attorney:** For complex syndication structures

Project Financing Example

Scenario: \$1,000,000 Rehabilitation Project

Traditional Approach (No Tax Credits):

- Total project cost: \$1,000,000
- Developer needs to finance: \$1,000,000
- Typical debt/equity split: 70/30
 - Bank loan: \$700,000
 - Developer equity: \$300,000

With Historic Tax Credits:

Tax Credits Generated:

- Federal credit (20%): \$200,000
- NC state credit (20%): \$200,000
- Total credits: \$400,000

Credits Sold/Syndicated (at \$0.90 per dollar):

- Cash from credits: \$360,000

Adjusted Financing Needs:

- Total project cost: \$1,000,000
- Less: Credit proceeds: \$360,000
- **Net financing needed: \$640,000**

New Debt/Equity Split:

- Bank loan: \$450,000
- Developer equity: \$190,000
- Tax credit proceeds: \$360,000

Impact:

- Developer equity reduced from \$300,000 to \$190,000 (37% reduction)
- Total debt reduced from \$700,000 to \$450,000 (36% reduction)
- **Tax credits provide 36% of total project costs**

Recommended Approach

1. Hire Tax Credit Consultant Early

- Cost: \$15,000-\$30,000
- Value: Ensures proper structuring, maximizes credits, avoids disqualification
- Can help identify buyers and structure deals

2. Pre-Sell Credits Before Construction

- Line up credit buyers during planning phase
- Use commitment letters to secure bank financing
- Reduces developer risk and capital requirements

3. Use Credits as Loan Collateral

- Banks will lend more aggressively knowing credits are coming
- "Bridge" financing until credits are sold post-completion
- Lower interest rates due to reduced risk

4. Consider Partnership with Experienced Developer

- Joint venture with developer who has tax credit experience
- Share equity and risk
- Accelerates learning curve

5. Layer Multiple Funding Sources

- Historic tax credits (federal + state)
- New Markets Tax Credits (if project is in qualifying area)
- USDA Rural Development loans
- CDBG grants
- Local incentives from Town of Robbins but property must not be exempt

Critical Rules & Compliance Requirements

The Five-Year Rule

- Property must be held for **5 years after project completion**
- If sold before 5 years, credits are "recaptured" (must be repaid)

- Penalty: Proportional recapture based on years held

Secretary of the Interior's Standards for Rehabilitation

10 Standards That Must Be Met:

1. Property used for historic purpose or compatible new use
2. Historic character must be retained
3. Each property recognized as physical record of its time
4. Changes to create false historical appearance prohibited
5. Distinctive features must be preserved
6. Deteriorated features repaired rather than replaced
7. Chemical or physical treatments done gently
8. New additions/alterations must be compatible but differentiated
9. New work must be removable if needed
10. Archaeological resources must be protected

Common Compliance Issues:

- Replacing original windows unnecessarily
- Installing inappropriate modern materials
- Altering significant architectural features
- Improper exterior paint colors or materials
- Additions that overwhelm historic building

Documentation Requirements

Must Maintain Records:

- All construction invoices and receipts
- Before, during, and after photographs
- Architectural plans and specifications
- Proof of expenditures
- Project timeline documentation

Retain for Audit:

- Keep all records for 3 years after filing tax return

- IRS may audit tax credit claims

Project Timeline

Realistic Schedule for Historic Tax Credit Project

Month 1-2: Pre-Development

- Confirm National Register eligibility
- Engage tax credit consultant
- Hire preservation architect
- Preliminary cost estimates

Month 3-4: Part 1 Application

- Submit Part 1 (if needed)
- Review: 30-60 days

Month 4-6: Part 2 Application & Review

- Develop detailed rehabilitation plans
- Submit Part 2
- **Review: 60-90 days**
- **DO NOT START WORK until Part 2 approval**

Month 7-18: Construction

- Execute rehabilitation per approved plans
- Document all work with photographs
- Maintain budget and invoice records
- Make any amendments if plans change

Month 19: Part 3 Application

- Submit Part 3 with completion documentation
- Review: 30-60 days

Month 20-21: Credit Certification & Sale

- Receive final certification
- Close on credit sale/syndication

- Receive credit proceeds
- File tax returns claiming credits (if using directly)

Total Timeline: 20-24 months from initial application to credit monetization

The Five-Year Holding Period: Critical Compliance Requirement

Overview of the Holding Period Rule

After the rehabilitated building is **placed in service** (completed and ready for occupancy/operations), the owner must hold the property for **five full years** or face significant recapture penalties. This is one of the most important and often misunderstood aspects of historic tax credits.

What "Placed in Service" Means

The 5-year clock starts when:

- The building is ready for its intended use
- Certificate of occupancy is issued
- Tenants move in or business operations begin
- NOT when construction finishes if building isn't yet operational

Example: Construction completes in December 2025, but first tenant doesn't move in until March 2026. The 5-year holding period begins March 2026 and runs through March 2031.

Recapture Schedule

If the property is sold or disposed of before the 5-year period ends, the IRS requires repayment of credits on a sliding scale:

Time Period After Placed in Service	Percentage of Credits Recaptured
Year 1 (0-12 months)	100%
Year 2 (13-24 months)	80%
Year 3 (25-36 months)	60%
Year 4 (37-48 months)	40%
Year 5 (49-60 months)	20%
After 60 months	0% (no recapture)

Financial Impact Example:

- Developer received \$400,000 in tax credits (federal + state)
- Sells property 32 months after placed in service (Year 3)
- Must repay: $\$400,000 \times 60\% = \textbf{\$240,000}$

- Plus interest and potential penalties
- Destroys the project economics

What Triggers Recapture ("Disposition Events")

The following actions trigger recapture penalties:

1. **Outright sale** of the property to any buyer
2. **Transfer of majority ownership** (more than 50% of ownership interests)
3. **Foreclosure or repossession** by lender
4. **Conversion to personal use** (if property was income-producing)
5. **Certain partnership restructurings** that change control
6. **Gift of the property** to another party
7. **Sale to tax-exempt entity** (nonprofit, government, etc.)

What Does NOT Trigger Recapture

Some transactions are safe and don't affect the holding period:

- **Death of owner** - heirs receive stepped-up basis, no recapture
- **Like-kind exchange (Section 1031)** - if properly structured
- **Transfer to wholly-owned entity** - as long as you maintain control
- **Refinancing** - doesn't affect ownership or holding period
- **Leasing the property** - you can lease to tenants, just can't sell
- **Minority ownership transfers** - selling less than 50% interest
- **Adding non-controlling partners** - as long as original owner maintains majority

Special Considerations for Partnership/LLC Structures

When property is held in a partnership or LLC (common with syndicated tax credits):

- **The entity itself must hold property for 5 years**
- Individual partners can change without triggering recapture
- Tax credit investors can exit their partnership interests
- BUT if the partnership/LLC sells the building, all partners face recapture proportionate to their credits
- Transfer of majority control to new partners can trigger recapture

Casualty Losses and Force Majeure

- Building destroyed by fire, flood, or natural disaster doesn't trigger automatic recapture
- Owner has "reasonable period" to rebuild (typically 2-3 years)
- If you collect insurance proceeds and don't rebuild, that triggers recapture
- Must notify IRS and document rebuilding timeline

North Carolina State Credits

NC state historic tax credits have parallel holding period requirements:

- Same 5-year holding period as federal credits
- Same recapture schedule (100% down to 0%)
- Both federal AND state credits are recaptured if you sell early
- Cannot selectively give back one and keep the other
- Penalties apply independently to each credit type

Planning Strategies to Manage the Holding Period

Strategy 1: Plan Your Exit Timeline Early

- If you anticipate needing to sell in 3-4 years, factor potential recapture into pro forma
- Some developers build recapture costs into exit strategy if appreciation is significant
- Calculate break-even: does property appreciation offset recapture penalty?

Strategy 2: Refinance Instead of Selling

- If you need capital before year 5, refinance rather than sell
- Cash-out refinancing pulls equity without triggering recapture
- Common strategy in years 3-5 when property has appreciated
- Maintains ownership while accessing capital

Example Refinancing Strategy:

- Year 4: Building worth \$1.5M, current mortgage \$500K
- Refinance for \$1M (cash-out refinance)
- Extract \$500K equity for other investments
- Keep building, avoid recapture
- Sell after year 5 with no penalties

Strategy 3: Use Section 1031 Exchange After Year 5

- After holding period ends, use tax-deferred exchange
- Move capital to next project without capital gains tax
- Preserves all tax benefits from historic credits
- Requires careful planning and qualified intermediary

Strategy 4: Structure Partnership to Allow Investor Exits

- Set up LLC so tax credit investors (limited partners) can exit
- Original developer maintains controlling interest (general partner)
- Investors who purchased credits can sell their partnership interests
- Doesn't affect property holding period as long as LLC maintains ownership

Strategy 5: Long-Term Lease Arrangements

- Lease property to tenant with option to purchase after 5 years
- Provides flexibility without triggering recapture
- Common with nonprofit or government tenants
- Locks in purchase price while maintaining ownership

Documentation Requirements During Holding Period

Maintain comprehensive records showing:

- **Placed in service date** - certificate of occupancy, lease agreements, first rent payment
- **Continuous ownership** - deeds, partnership agreements, tax returns
- **Income-producing status** - lease agreements, rent rolls, financial statements
- **Partnership changes** - amended operating agreements, ownership transfers
- **Refinancing documents** - to demonstrate ownership didn't change

Retention Period: Keep all records for minimum of **8 years** (5-year holding + 3-year IRS audit window after filing tax return claiming credits)

CRITICAL ISSUE: Sale to Nonprofit Organizations

Section X, Item A.

The Problem with Nonprofit Sales

If developer plans to sell or transfer the rehabilitated building to a nonprofit organization, this creates a major conflict with historic tax credit requirements.

Why Nonprofit Sales Are Problematic

Issue #1: Recapture Penalties Before Year 5

Selling to a nonprofit **before the 5-year holding period ends** triggers:

- Full or partial recapture of all tax credits (60-100% depending on timing)
- Loss of the entire financial benefit that makes the project feasible
- Interest and penalties on recaptured amounts
- Potential destruction of project economics

Financial Impact Example:

- Original project: \$1M rehab with \$400K in tax credits
- Credits sold for \$360K cash, reducing financing needs to \$640K
- Sale to nonprofit in Year 2 triggers 80% recapture = \$320K owed
- Plus loss of the \$360K upfront cash benefit
- Net negative impact: ~\$680K - makes project financially impossible

Issue #2: Problems Even After Year 5

Even if developer waits the full 5 years, selling to a nonprofit creates challenges:

Tax-Exempt Entities Can't Benefit from Credits:

- Nonprofits don't pay income taxes
- They can't use or monetize tax credits
- This makes nonprofits undesirable buyers in the tax credit marketplace
- May reduce property value or create financing difficulties

IRS "At-Risk" Scrutiny:

- **Sales to tax-exempt entities receive special IRS scrutiny**
- IRS wants to ensure credits weren't just mechanism to subsidize nonprofit acquisition
- Could trigger audits even if holding period is properly met
- Requires extensive documentation of arm's-length transaction

Issue #3: What Likely Won't Work**✗ Immediate Sale to Nonprofit**

- Triggers 100% recapture
- Loses all \$400K in tax credits
- Project economics collapse entirely

✗ Gift to Nonprofit

- Still considered a "disposition event"
- Full recapture penalty applies
- IRS treats gifts same as sales for recapture purposes

✗ Form Nonprofit to Own Building

- Nonprofits can't claim tax credits (tax-exempt status)
- Defeats entire purpose of using historic tax credits

✗ Lease-to-Own Under 5 Years

- If structured so nonprofit effectively controls property, could trigger recapture
- IRS examines substance over form
- Risk of IRS recharacterizing as sale

Alternative Structures That Could Work

If the end goal is nonprofit ownership or use of the building, consider these alternatives:

OPTION 1: Long-Term Lease to Nonprofit (RECOMMENDED)**Structure:**

- Developer owns building for 5+ years (satisfies holding period)
- Nonprofit leases building immediately after rehabilitation
- Long-term lease (10-20 years) with option to purchase after year 5
- Nonprofit gets use of space, developer maintains ownership through holding period

Timeline:

- Year 1: Complete rehab, obtain tax credits
- Years 1-5: Nonprofit operates as tenant, pays rent
- Year 6+: Nonprofit exercises option to purchase property

- Developer exits, nonprofit becomes owner, no recapture penalties

Benefits:

- No recapture penalty - holding period satisfied
- Nonprofit can occupy and use building immediately
- Developer can sell after 5 years as planned
- All tax credits remain intact
- Purchase price can be locked in at beginning

Rent Structure Options:

- Below-market rent (property taxes + insurance + minimal return)
- Rent credits toward eventual purchase price
- Triple-net lease (nonprofit pays all operating costs)
- Graduated rent increasing over 5 years

OPTION 2: Developer as Permanent Mission-Aligned Landlord

Structure:

- Developer owns building permanently (or for extended period)
- Nonprofit operates as long-term tenant with secure lease
- Developer becomes "mission-aligned landlord"
- Nonprofit never takes ownership

Benefits:

- No recapture issues whatsoever
- Nonprofit gets exactly what they need (space for operations)
- Many nonprofits actually prefer leasing to ownership
- Eliminates nonprofit's maintenance, insurance, property tax burden
- Nonprofit can focus on mission, not building management
- Developer has long-term stable asset with reliable tenant

Why This Often Works:

- Nonprofits frequently prefer operational flexibility of leasing
- Building ownership diverts resources from mission
- Property management is outside nonprofit's expertise

- Long-term lease provides security without ownership burden

OPTION 3: Delayed Closing Structure

Structure:

- Establish legally binding purchase agreement NOW with nonprofit
- Closing date set for 5+ years in future (after holding period)
- Nonprofit leases property in interim period
- Purchase price locked in today

Benefits:

- Nonprofit has certainty of eventual ownership
- Developer holds through entire recapture period
- Can structure rent to credit toward purchase price
- Both parties achieve their goals on compliant timeline
- Reduces nonprofit's risk about future property availability

Legal Requirements:

- Proper purchase and sale agreement
- Clear closing timeline (e.g., "60 months after placed in service")
- Interim lease terms defined
- Financing contingencies for nonprofit's eventual purchase
- Right of first refusal if developer wants to sell earlier

OPTION 4: Two-Entity Partial Ownership Structure

Structure:

- Developer forms LLC that owns building
- After rehab, sells **minority interest** (49% or less) to nonprofit
- Developer maintains majority control (51%+)
- After 5 years, developer sells remaining interest to nonprofit

Cautions:

- Complex partnership between for-profit and nonprofit entities
- Partnership governance can be challenging

- Transfer of majority control still triggers recapture
- Dissolution planning after 5 years must be detailed
- **NOT recommended without experienced legal counsel**

Potential Issues:

- Nonprofit board may not want minority partnership role
- Different missions and priorities can create conflicts
- Tax implications for both parties
- Exit strategy must be carefully documented

Alternative Financing if Nonprofit Needs Immediate Ownership

If nonprofit ownership from day one is absolutely essential, historic tax credits may not be the appropriate financing tool. Consider alternative approaches:

Alternative Funding Sources:

- **Traditional financing** without tax credits
- **Grant funding** from foundations or government
- **USDA Rural Development** loans and grants for community facilities
- **CDBG funds** for public facilities and nonprofits
- **State/local economic development grants**
- **Philanthropic capital** campaigns
- **Program-related investments (PRIs)** from foundations

Critical Questions for the Developer

Before proceeding with any structure, ask the developer:

1. Why does the nonprofit need ownership vs. lease?

- Mission requirements? Grant conditions?
- Board expectations? Donor requirements?
- Many nonprofits actually prefer leasing

2. What is the nonprofit's timeline?

- Do they need occupancy immediately? (Lease works perfectly)
- Do they need ownership immediately? (Creates major problem)
- Can they wait 5 years for ownership? (Makes everything work)

3. Is there a mission-critical reason for nonprofit ownership?

- Specific grant requirements mandating ownership?
- Financing only available to property owners?
- Community expectations about stewardship?

4. Has the developer done tax credit deals before?

- If not, they may not understand 5-year holding requirement
- Need education on how this actually works
- Should engage tax credit consultant immediately

5. What's the nonprofit's capacity to purchase in year 5?

- Will they have financing available then?
- Can purchase price be locked in now?
- What if nonprofit's circumstances change?

Recommended Immediate Action Steps**Step 1: Emergency Education Meeting**

Schedule meeting with:

- Developer
- Nonprofit organization representatives

Meeting Agenda:

- Explain 5-year holding period requirement in detail
- Calculate financial impact of various timing scenarios
- Review recapture penalties and consequences
- Present alternative structures
- Determine nonprofit's true requirements (space vs. ownership)

Step 2: Determine Nonprofit's Real Needs**If Nonprofit Needs SPACE:**

- Long-term lease solves everything
- Can occupy immediately after rehab
- No ownership burden

- Developer complies with holding period

If Nonprofit Needs OWNERSHIP:

- Must be willing to wait 5+ years, OR
- Must pursue different financing without tax credits

If Nonprofit Needs Immediate Ownership:

- Historic tax credits are wrong tool for this project
- Explore alternative financing structures
- May need significantly more Town/grant support

Step 3: Engage Tax Credit Consultant Immediately

Before going any further with applications, bring in qualified consultant to:

- Explain rules clearly to all parties
- Model different scenarios financially
- Structure deal properly from the start
- Provide written analysis of options
- Save everyone from very expensive mistake

Cost: \$15,000-\$30,000 for consultant **Value:** Prevents potential \$240,000-\$400,000 recapture penalty

Step 4: Consider Alternative Financing

If nonprofit ownership is essential from day one:

- Abandon historic tax credit strategy
- Structure as traditional development

- Pursue grant funding for nonprofit
- Town of Robbins provides direct support/gap financing
- Explore New Markets Tax Credits (different structure)

The Bottom Line: This is a Deal-Killer if Not Addressed

The developer's plan to flip to a nonprofit after rehabilitation is fundamentally incompatible with historic tax credit requirements unless structured as a long-term lease with delayed purchase option.

Critical Timeline:

- If developer sells in Year 1-2: Loses 80-100% of credits (~\$320K-\$400K)
- If developer sells in Year 3: Loses 60% of credits (~\$240K)
- If developer sells in Year 4: Loses 40% of credits (~\$160K)
- If developer sells in Year 5+: No recapture, but must wait full 5 years

This conversation must happen NOW, before:

- Any applications are submitted
- Any consultant fees are paid
- Any work begins on the building
- Anyone invests time and money in wrong structure

Most Likely Successful Path Forward

Recommended: Lease-to-Own Structure

1. Developer completes rehab with historic tax credits
2. Nonprofit signs 5-year lease with purchase option
3. Nonprofit occupies immediately after completion
4. Rent set at reasonable rate (covering property taxes, insurance, minimal return)
5. Year 6: Nonprofit purchases at predetermined price
6. Everyone achieves their goals, no recapture penalties
7. Project economics remain intact

This structure:

- Preserves all \$400K in tax credit benefits
- Gives nonprofit immediate use of space

- Allows developer to exit as planned (just on longer timeline)
- Complies with all IRS requirements
- Has been successfully used on many similar projects nationwide

Red Flags & Common Mistakes to Avoid

Project Killers

1. Starting Work Before Part 2 Approval

- Most common mistake
- Results in complete disqualification
- No exceptions or appeals

2. Poor Documentation

- Inadequate before/during/after photos
- Missing invoices or receipts
- Can result in reduced or denied credits

3. Deviation from Approved Plans

- Making changes without amendments
- Can require re-review or disqualification
- Always get changes approved in writing

4. Using Ineligible Costs

- New additions (unless specific exceptions)
- Site work, landscaping, parking lots
- Furniture, fixtures, equipment
- Only rehabilitation of historic structure counts

5. Improper Ownership Structure

- Municipality trying to claim credits directly
- Not establishing proper entity before work begins
- Changing ownership during project

6. Missing the Substantial Rehabilitation Test

- Not spending enough to qualify

- Including ineligible costs in calculation
- Get cost projections reviewed early

7. PLANNING TO SELL BEFORE 5-YEAR HOLDING PERIOD ENDS

- **Especially problematic: planning to sell to nonprofit**
- Triggers recapture penalties
- Destroys entire project economics
- Must be addressed in initial planning phase

Warning Signs That You Need Help

- Developer has never done a tax credit project
- Complex ownership structures being considered
- Project involves multiple buildings or phases
- Budget is extremely tight
- Aggressive timeline pressures
- **Developer plans to sell or transfer property within 5 years**
- **Nonprofit is intended end user/owner**

When in doubt: Hire experienced consultant

Key Contacts & Resources

North Carolina State Resources

NC State Historic Preservation Office (SHPO)

- Phone: (919) 807-6570
- Website: <https://www.ncdcr.gov/about/history/division-historical-resources/nc-state-historic-preservation-office>
- Services: Application review, technical assistance, buyer referrals

Preservation North Carolina

- Statewide nonprofit preservation organization
- Technical assistance for tax credit projects
- Can provide consulting referrals

Federal Resources

National Park Service - Technical Preservation Services

- Website: <https://www.nps.gov/subjects/taxincentives/index.htm>
- Final review authority for federal credits
- Publishes guidance documents and case studies

National Trust for Historic Preservation

- Website: <https://savingplaces.org>
 - Technical resources and best practices
 - List of qualified consultants
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Next Steps for Robbins Project

Immediate Actions (Weeks 1-4)

1. Confirm Building Eligibility

- Contact NC SHPO to verify National Register status
- If not listed, initiate nomination process
- Estimated time: 1-2 weeks for initial consultation

2. Engage Developer

- Clarify ownership structure
- Discuss tax credit opportunity
- Gauge developer's experience level

3. Preliminary Cost Estimate

- Rough estimate of rehabilitation costs
- Determine if project meets substantial rehabilitation test
- Calculate potential credit value

Short-Term Actions (Months 2-3)

4. Structure the Deal

- Finalize ownership entity
- Identify gap financing needs

5. Begin Part 1 & Part 2 Applications

- Preservation architect develops plans
- Consultant prepares application packages
- Submit to NC SHPO

6. Identify Credit Buyers

- Consultant shops credits to potential buyers
- Obtain indication of interest letters
- Use for bank financing discussions

Medium-Term Actions (Months 4-6)

7. Secure Financing

- Approach banks with credit commitment
- Layer in additional funding sources
- Close on construction financing

8. Wait for Part 2 Approval

- Respond to any SHPO/NPS questions
- Make plan revisions if needed
- Receive approval before starting work

9. Final Pre-Construction

- Hire contractor experienced with historic buildings
- Establish photo documentation protocol
- Set up accounting system for tracking qualified expenses

Frequently Asked Questions

Q: How long does the entire process take?

A: From initial application to receiving credit proceeds: typically 20-24 months. Construction timeline

depends on project scope.

Q: Can we start work while waiting for approval?

A: Absolutely not. Starting work before Part 2 approval disqualifies the entire project from receiving credits. This is the most common and costly mistake.

Q: What if we need to change plans during construction?

A: Any changes to approved plans must be submitted as amendments to Part 2 and approved before executing the changes.

Q: Are there size limits on projects?

A: No maximum. Minimum is \$5,000 in qualified rehabilitation expenditures, but realistically need much more to justify the process complexity.

Q: Can we do the work ourselves to save money?

A: Yes, but only the actual costs (materials, contractor labor) count toward qualified expenditures. Your own labor/sweat equity doesn't count.

Q: What if the building isn't on the National Register?

A: You can pursue individual listing or establish a historic district. NC SHPO can guide this process. Timeline adds 6-12 months.

Q: Do we need to restore the building to original condition?

A: No. The standards allow for compatible modern uses and systems. You must preserve historic character but can adapt the building for contemporary use.

Q: Can we combine historic tax credits with other incentives?

A: Yes! Historic credits can be layered with New Markets Tax Credits, opportunity zone benefits, USDA loans, CDBG grants, and local incentives.

Q: What happens if we sell the building within five years?

A: Credits are "recaptured" on a sliding scale. If you sell after 3 years, you must repay 60% of credits received. This is a significant penalty that can destroy project economics.

Q: Can we sell or transfer the building to a nonprofit organization?

A: Not before the 5-year holding period ends without facing massive recapture penalties. If a nonprofit is the intended end user, structure as a long-term lease with purchase option after year 5. Selling to a nonprofit in years 1-3 could trigger recapture of \$240K-\$400K.

Q: What if the nonprofit needs to occupy the building immediately?

A: A nonprofit can lease and occupy the building immediately after rehabilitation. The developer maintains ownership for the 5-year holding period, then the nonprofit can purchase. This is the recommended structure.

Q: Can we gift the building to a nonprofit instead of selling it?

A: No. The IRS treats gifts the same as sales for recapture purposes. A gift triggers the same recapture penalties as a sale.

Q: What if we really need to sell before 5 years?

A: Calculate whether the property appreciation and sale price offset the recapture penalty. Sometimes it makes financial sense, but often it doesn't. Consider refinancing instead to access equity without selling.

Conclusion

Historic tax credits represent one of the most powerful tools available for downtown revitalization and historic building rehabilitation. For a project in Robbins, NC, these credits could provide 36-40% of total project costs, dramatically improving financial feasibility.

Keys to Success:

- Start with proper planning and consultant engagement
- Never begin work before Part 2 approval
- Maintain meticulous documentation throughout
- Structure ownership appropriately from the beginning
- **Plan for the five-year holding period - this is non-negotiable**
- **If nonprofit is end user, structure as lease-to-own from the beginning**
- Pre-sell credits to secure financing

Critical Warning for Project: If the developer plans to sell or transfer the building to a nonprofit organization before the 5-year holding period ends, this will trigger significant recapture penalties that will destroy the project economics. The ONLY viable path forward if a nonprofit is the intended end user is to structure the deal as a long-term lease with purchase option after year 5.

This document provides general guidance on historic tax credit processes and should not be considered legal, tax, or financial advice. Consult with qualified professionals for project-specific guidance.

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.

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).
- 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

Section X, Item A.

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

Section X, Item A.

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)

Section X, Item A.

- 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)

Section X, Item A.

- 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



MEMORANDUM TO THE BOARD OF COMMISSIONERS

FROM: Clint Mack
DATE: 12/11/2025
SUBJECT: Holiday Schedule for 2026 and Board Meeting Schedule
PRESENTER: Clint Mack

REQUEST:
Request to approve Holiday Schedule and Board Meeting Schedule

BACKGROUND:
Adopt Schedules in December meeting.

IMPLEMENTATION PLAN:
Approve and record in Clerk’s office

FINANCIAL IMPACT STATEMENT:
None

RECOMMENDATION SUMMARY:
Make a motion to approve

SUPPORTING ATTACHMENTS:



Resolution Adopting the Town of Robbins Holiday Calendar 2026

Whereas the Town of Robbins Board of Commissioners has adopted a personnel policy that details required town holidays,

THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF ROBBINS, NORTH CAROLINA, THAT:

The attached holiday leave schedule has been adopted.

Adopted on _____, 2025

Cameron Dockery, Mayor

ATTEST:

Jessica Coltrane, Town Clerk



2026 Holiday Calendar

The Town will follow the holiday schedule as published by the State of North Carolina for State Employees.

In order to receive a paid holiday, an employee must have worked the day before and the day after the holiday(s), or have been given approved paid leave.

Employees wishing to schedule time off for religious observances, other than those observed by the Town, may request vacation leave from their respective department head. The department head will attempt to arrange the work schedule so that an employee may be granted vacation leave for religious observance. Vacation leave for religious observances may be denied only when granting leave would create an undue hardship for the Town.

The Town Manager is authorized to grant the following holidays, with pay, to all full-time employees:

- **New Year’s Day-** Thursday, January 1st
- **Martin Luther King Jr.’s Birthday** – Monday, January 19th
- **Good Friday** – Friday, April 3rd
- **Memorial Day** – Monday, May 25th
- **Independence Day** – Friday, July 3rd
- **Labor Day** – Monday, September 7th
- **Veteran’s Day** – Wednesday, November 11th
- **Thanksgiving** – Thursday & Friday, November 26th & 27th
- **Christmas** – Thursday, & Friday December ,24, 25

Christmas- 2 or 3 workdays (see following Christmas Schedule)

When Christmas falls on:	Town of Robbins Observes:
Sunday	Monday & Tuesday
Monday	Monday & Tuesday
Tuesday	Monday, Tuesday, & Wednesday
Wednesday	Tuesday, Wednesday, & Thursday
Thursday	Wednesday, Thursday, & Friday
Friday	Thursday & Friday
Saturday	Thursday & Friday

When a holiday other than Christmas Day falls on a Saturday, Friday shall be observed; if it falls on a Sunday, Monday shall be observed as the holiday.



A RESOLUTION ADOPTING THE REVISED 2026 TOWN COUNCIL MEETING SCHEDULE

WHEREAS, The Town of Robbins Commissioners is authorized, pursuant to N.C. Gen. Stat. Sec. 160A-71, to fix the time and place for its regular meetings;

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSIONERS OF THE TOWN OF ROBBINS, NORTH CAROLINA, THAT:

The following schedule of the meetings of the Robbins Board of Commissioners for 2026 be, and the same is, hereby established as follows:

Robbins Board of Commissioners Meeting
6:00 p.m. 2nd Thursday of each month
Robbins Town Hall, Robbins, NC or Robbins Fire Department

Specifically, these dates include:

January 8	July 9 (skip)
February 12	August 13
March 12	September 10
April 9	October 8
May 14	November 12
June 11	December 10

BE IT FURTHER RESOLVED THAT:

This Schedule may be amended or modified by resolution.

Adopted on _____, 2025.

Cameron Dockery, Mayor
Town of Robbins

ATTEST:

Jessica Coltrane, Town Clerk



MEMORANDUM TO THE BOARD OF COMMISSIONERS

FROM: Clint Mack

DATE: 12/11/25

SUBJECT: MOU of NC Local Government Debt Setoff Clearinghouse Program

PRESENTER: Clint Mack

REQUEST:
Request to enter into an agreement with NCLM and NCACC acting as NC Local Government Debt Setoff Clearinghouse.

BACKGROUND:
Clearinghouse has registered with Department to submit delinquent debts on behalf of a local agency and will become authorized to submit delinquent debts on behalf of a local agency under the Act.

IMPLEMENTATION PLAN:
To adopt MOU for local government debt setoff clearinghouse program.

FINANCIAL IMPACT STATEMENT:

To recover the costs incurred by claimant agencies in submitting debts for collection, a local collection assistance fee of \$15 dollars is imposed on each delinquent debt submitted to department and collected through set off.

RECOMMENDATION SUMMARY:

Recommend to approve MOU and file with NC Local Government Debt Setoff Clearinghouse.

SUPPORTING ATTACHMENTS:

MOU and Resolution

**Memorandum of Understanding and Agreement
NC Local Government Debt Setoff Clearinghouse Program**

This agreement is entered into this _____ day of _____, _____ by and between the _____ (“CLAIMANT AGENCY”) and the North Carolina League of Municipalities and the North Carolina Association of County Commissioners acting as the North Carolina Local Government Debt Setoff Clearinghouse (“CLEARINGHOUSE”)

RECITALS

WHEREAS, the Setoff Debt Collection Act, (“ACT”), Article 1 of Chapter 105A-2(A) of the North Carolina General Statutes, authorized the North Carolina Department of Revenue (“DEPARTMENT”), and claimant agencies to cooperate in identifying debtors who owe money to the State or to a qualifying local agency and who qualify for State income tax refunds; and established procedures for setting off against any refund the sum of any debt owed to the State or local government; and

WHEREAS, pursuant to NCGS 105A-3, CLEARINGHOUSE has registered with DEPARTMENT to submit delinquent debts on behalf of a local agency and has thereby become authorized to submit delinquent debts on behalf of a local agency under the ACT; and

WHEREAS, CLAIMANT AGENCY is a local agency authorized to submit a debt owed to it pursuant to the ACT; and

WHEREAS, CLAIMANT AGENCY desires to enter into this agreement with CLEARINGHOUSE in order to participate under the Setoff Debt Collection Act to increase the collection rate of delinquent debts owed to CLAIMANT AGENCY; and

WHEREAS, CLEARINGHOUSE has agreed to submit delinquent debts on behalf of CLAIMANT AGENCY.

NOW THEREFORE, in consideration of the mutual covenants and agreements, terms and conditions contained herein, CLAIMANT AGENCY and CLEARINGHOUSE mutually agree as follows:

I. TERM/TERMINATION

This memorandum of understanding and agreement shall remain and continue in full force and effect from year to year unless modified or terminated in writing by either party upon 90 days written notice to the other party. Upon termination of this agreement all sums due and owing from either party to the other shall remain a lawful obligation of the party and be due and payable. CLEARINGHOUSE will erase all claimant data files from its debt setoff system upon termination.

II. REPRESENTATIONS AND OBLIGATIONS OF CLAIMANT AGENCY

A. CLAIMANT AGENCY hereby designates, appoints, and authorizes CLEARINGHOUSE to process delinquent debts to be submitted to Department. For purposes of the Debt Setoff Clearinghouse Program, “DELINQUENT DEBT” is defined to mean:

- (i) a single account or monetary obligation which is at least \$50 owed by a debtor to a claimant agency; or,
- (ii) a group of accounts or single monetary obligations, each of which is less than \$50, that have been combined to total at least \$50, owed by the same debtor to a claimant agency; or,
- (iii) a combination of two or more accounts or monetary obligations, one of which is at least \$50 and the remainder of which when added together equal less than \$50, owed by the same debtor to a claimant agency.

Each account or monetary obligation may have accrued through contract, subrogation, tort, operation of law, or any other legal theory regardless of whether there is an outstanding judgment for the sum. However, Housing Authorities’ debts must have been reduced to final judgment by the courts in order to be subject to setoff. To become a delinquent debt a period of 60 days must have elapsed between the time CLAIMANT AGENCY declares all of the applicable accounts or monetary obligations delinquent and the date the delinquent debt is submitted to CLEARINGHOUSE for collection.

- B. CLAIMANT AGENCY shall comply with the provisions of the ACT prior to the submission of a debt to CLEARINGHOUSE for setoff and shall provide CLEARINGHOUSE the date of compliance with its debt submission file.
- C. CLAIMANT AGENCY shall, upon execution of this agreement file a “participation form” with CLEARINGHOUSE designating a debt setoff coordinator and a debt setoff contact. Such participation form shall be updated on an annual basis and at any time there is a change in the information provided thereon. CLEARINGHOUSE shall administratively provide participation forms, as needed, for use by CLAIMANT AGENCY. The debt setoff coordinator shall be the designated local government employee authorized to receive notices and communication from CLEARINGHOUSE to insure that the requirements of this agreement and the requirements of the Act are met. The debt setoff coordinator shall supply CLEARINGHOUSE with any and all information that in the opinion of CLEARINGHOUSE is necessary for the proper implementation of this agreement. The debt setoff contact will receive all referrals from debtors.
- D. CLAIMANT AGENCY shall use a file specified by CLEARINGHOUSE to prepare “debt files” and adjustments to debt files that CLAIMANT AGENCY certifies to CLEARINGHOUSE are owed to CLAIMANT AGENCY and that CLAIMANT AGENCY desires to have CLEARINGHOUSE submit to DEPARTMENT for setoff as shown on a document to be administratively supplied by CLEARINGHOUSE entitled “File Layouts for Submission of Debts from CLAIMANT AGENCY to CLEARINGHOUSE.” If, in the opinion of CLEARINGHOUSE, changes to the file format are necessary to carry out this program, CLEARINGHOUSE shall timely

notify the CLAIMANT AGENCY. The CLAIMANT AGENCY covenants and agrees that it shall immediately implement any changes required by CLEARINGHOUSE. Data file structure will mirror requirements of DEPARTMENT but may include other fields such as date of debt cancellation. CLEARINGHOUSE will organize capability of date and time stamping debt for priority setting.

- E. CLAIMANT AGENCY shall transmit a debt file to CLEARINGHOUSE in a method and format acceptable to CLEARINGHOUSE. CLAIMANT AGENCY may choose one of three methods for data transmission: (1) customized software application provided by CLEARINGHOUSE; (2) file transfer protocol; and (3) hardcopy documents (hardcopy will require payment of costs of data entry services).
- F. CLAIMANT AGENCY shall comply with the notice and hearing procedures set forth in G.S. 105A-5 prior to the submission of a debt file to CLEARINGHOUSE. Debt files must be received on or before Friday at 5:00 p.m. in order to be included in the following week's submissions by CLEARINGHOUSE to DEPARTMENT.
- G. CLAIMANT AGENCY shall, after a debt file has been submitted to CLEARINGHOUSE, advise CLEARINGHOUSE of any debtor repayment or protests and instructions to delete or reduce a delinquent debt by submitting a new debt file by close of business on the day the repayment or protest and instructions to delete or reduce a delinquent debt is received.

III. REPRESENTATIONS AND OBLIGATIONS OF CLEARINGHOUSE

- A. CLEARINGHOUSE shall, upon receipt of CLAIMANT AGENCY'S debt file, compile the information and submit the data to the DEPARTMENT on Monday of each week.
- B. CLEARINGHOUSE shall remit to the CLAIMANT AGENCY funds received from DEPARTMENT within a reasonable time from the date of receipt from DEPARTMENT. Thereafter, CLEARINGHOUSE shall provide the CLAIMANT AGENCY an accounting of funds collected which will include the name of the debtor, the debtor's social security number, and the amount of the debt setoff as shown on the "File Layout for Submission of Debts from CLAIMANT AGENCY to CLEARINGHOUSE."
- C. CLEARINGHOUSE will provide CLAIMANT AGENCY an entity version of the application software system, which will allow CLAIMANT AGENCY to do its own in-house data entry for transfer to CLEARINGHOUSE. CLEARINGHOUSE will provide free upgrades of the application software periodically, as needed. The entity version of the application system will provide both a comprehensive online help system and a written Installation/Set-up user's guide. A Pentium class computer with Windows 95 or above is required by CLAIMANT AGENCY using the application software system.
- D. CLEARINGHOUSE will provide a licensed copy of PKWARE'S PKZIP to CLAIMANT AGENCY. This software provides for compression and encryption for the security of the data to be sent to CLEARINGHOUSE. CLEARINGHOUSE will

also compress and encrypt the data using PKZIP before returning the data to CLAIMANT AGENCY.

- E. CLEARINGHOUSE will provide a toll free telephone number for use by CLAIMANT AGENCY to receive technical support and provide information on the use of software applications and the processing of debts for submission to DEPARTMENT. Technical support and information shall be available from 8:00 a.m. until 5:00 p.m. EST, Monday through Friday, excluding holidays. Voice mail and e-mail access shall also be provided as a part of the support/information response system.
- F. CLEARINGHOUSE will provide, at no cost to CLAIMANT AGENCY, technical support to CLAIMANT AGENCY, including site visits when advisable or appropriate. CLEARINGHOUSE will provide a first-level of support by telephone to attempt to diagnose the problems. However, if first-level support is unsuccessful, an on-site visit will be made within four (4) business days.
- G. CLEARINGHOUSE will provide, at no cost to CLAIMANT AGENCY, a training seminar of one to two days each year for CLAIMANT AGENCY'S staff on the use of the debt setoff application system.

IV. UNDERSTANDING OF PARTIES

- A. To recover the costs incurred by DEPARTMENT in collecting debts, it imposes a collection assistance fee on each debt collected through setoff. DEPARTMENT must collect this fee as part of the debt and retain it. To recover the costs incurred by claimant agencies in submitting debts for collection, a local collection assistance fee of \$15 dollars is imposed on each delinquent debt submitted to DEPARTMENT and collected through set off. DEPARTMENT must collect this fee as part of the debt and remit it to CLEARINGHOUSE. If CLAIMANT AGENCY is due a refund of more than \$50 dollars, DEPARTMENT sets the tax refund off in the amount of the delinquent debt plus its collection assistance fees and the local collection assistance fee. If DEPARTMENT is able to collect only part of a debt through setoff, its collection assistance fee has priority over the local collection assistance fee and over the remainder of the delinquent debt. The local collection assistance fee has priority over the remainder of the delinquent debt.
- B. DEPARTMENT has priority over all other claimant agencies whenever it is a competing agency for a refund. State agencies have priority over local agencies. When multiple claims among local agencies are submitted for setoff to CLEARINGHOUSE, the claims have priority based on the date and time each local agency requested CLEARINGHOUSE to submit debts on its behalf. The date and time of submission of the debt file shall constitute the date and time to establish the priority. CLEARINGHOUSE shall use submission receipt date and time of original file for priority date and time of specific debt. Additions to a delinquent debt through accrued interest and/or penalties will not change the priority date. Any "new" delinquent debt for same CLAIMANT AGENCY will have a new submission date and time, including new debts for a previously submitted debtor. A delinquent debt submitted to CLEARINGHOUSE that has been reduced, by setoff or otherwise, to an

- amount of less than \$50 may lose its existing priority. If such delinquent debt is thereafter combined with a future delinquent debt submission for the same debtor and thereby becomes eligible for setoff, it shall be treated as a part of the “new” debt and shall be assigned priority based on the future submission. If such delinquent debt, through the addition of interest or penalties, is thereafter increased to an amount of at least \$50 and thereby becomes eligible for set off, such debt shall retain its original priority.
- C. CLEARINGHOUSE shall not accept a debt file that is not prepared as specified by CLEARINGHOUSE or where a period of 60 days has not elapsed between the time the CLAIMANT AGENCY declares the debt delinquent and the date the delinquent debt is submitted to CLEARINGHOUSE for collection. CLEARINGHOUSE agrees to submit delinquent debts to Department; provided, however the CLAIMANT AGENCY is solely responsible for complying with the ACT, specifically including the notice and hearing provisions and other requirements of the act.
 - D. The CLAIMANT AGENCY acknowledges that CLAIMANT AGENCY is responsible for the notice and hearing requirements of the ACT. CLAIMANT AGENCY affirms to CLEARINGHOUSE that it will comply with the ACT, specifically including the notice and hearing provisions required by the ACT prior to the submission of a delinquent debt to CLEARINGHOUSE for setoff.
 - E. Successful interception funds will be disbursed through Capital Management of the Carolinas (Capital Management), the agency that oversees administration of the North Carolina Capital Management Trust. CLAIMANT AGENCY shall have an account with Capital Management prior to the submission of a delinquent debt to CLEARINGHOUSE and shall retain said account for as long as this agreement shall be in full force and effect.

V. COMPENSATION

- A. CLEARINGHOUSE shall receive as compensation for its services the \$15 local collection assistance fee that is imposed by DEPARTMENT on each delinquent debt that is submitted by CLEARINGHOUSE and collected through a successful interception. “SUCCESSFUL INTERCEPTION” is defined to mean the DEPARTMENT matched all or a portion of a debt submitted by CLEARINGHOUSE against a State tax refund for interception and payment towards a delinquent debt owed to CLAIMANT AGENCY.
- B. CLAIMANT AGENCY, by the execution of this agreement, authorizes CLEARINGHOUSE to retain the \$15 local collection assistance fee imposed on each delinquent debt for each successful interception. CLAIMANT AGENCY further authorizes CLEARINGHOUSE to retain the local collection assistance fee collected by it in the event CLAIMANT AGENCY is required, by statute or otherwise, to return to a debtor funds that have been set off by DEPARTMENT.
- C. CLAIMANT AGENCY may not combine individual delinquent debts of at least \$50 each by delinquent debtor name and social security number for submission to CLEARINGHOUSE. Multiple debts of less than \$50 owned by the same debtor to a

claimant agency, and one debt of less than \$50 and a debt of at least \$50 may be combined to meet the \$50 threshold and thereby constitute a delinquent debt which may be submitted to CLEARINGHOUSE.

- D. Existing submitted delinquent debts may be adjusted upwards for interest, fees etc., and will retain their original priority order, but not a later new delinquent debt, even if from the same debtor. New debts will be date stamped by CLEARINGHOUSE with the later submission date.
- E. In the event of partial payment of a delinquent debt, the CLAIMANT AGENCY may continue to submit the balance of the debt, if \$50 or more, as a part of subsequent data files. If the delinquent debt is reduced to an amount of less than \$50, it may be combined with a future delinquent debt submission for the same debtor, and will be treated as a part of the “new” delinquent debt for purposes of priority and imposition of the local collection assistance fee.

VI. INDEMNIFICATION/REIMBURSEMENT

CLAIMANT AGENCY fully understands and warrants to CLEARINGHOUSE that by submission of any delinquent debt submitted to CLEARINGHOUSE for setoff CLAIMANT AGENCY has complied with all of the provisions of the ACT and this agreement. The CLAIMANT AGENCY shall hold CLEARINGHOUSE free and harmless and shall indemnify CLEARINGHOUSE against any and all damages, claims, of action, injuries, actions, liability, or proceedings arising from the failure of CLAIMANT AGENCY to so perform. CLAIMANT AGENCY shall be responsible for the repayment of any sums received by it, including interest, penalties and court costs, to a debtor in the event a court of competent jurisdiction rules that said repayment is due to a debtor or debtors.

VII. NOTICE

Any notice required to be given under this Agreement shall be sent by certified or registered mail postage prepaid to:

_____ (debt setoff coordinator)
_____ (local agency)
_____ (local agency address);
and to: NCLM, 434 Fayetteville Street, Suite 1900, Raleigh, NC 27601 and NCACC,
215 North Dawson Street, Raleigh, NC 27603, in the case of CLEARINGHOUSE.

VIII. ASSIGNMENT

This Agreement is not assignable by either party.

IX. CONFIDENTIAL INFORMATION

In the course of performance of this Agreement, the parties may find it necessary to disclose to the other party certain confidential information (“Confidential Information”). Confidential Information includes, but is not limited to, information relating to the

parties’ employees, trade secrets, customers, vendors, finances, operations, products, and other business information. Except as otherwise provided by law, the following terms apply to Confidential Information: (i) the non-disclosing party shall treat as confidential and use the same degree of care as it employs in the protection of its own similar confidential information, but in no event less than a reasonable degree of care; and, (ii) the non-disclosing party will only use the information in connection with its business dealings with the disclosing party, and shall disclose information only to employees or contractors having a need to know and who agree to be bound by the terms of this Section, unless otherwise authorized in writing by the disclosing party. Information shall not be subject to these terms if: (i) it is in the public domain at the time of disclosure, or enters the public domain without breach of this Agreement; (ii) it is known to the non-disclosing party prior to the disclosure, or it is independently developed by the non-disclosing party; (iii) it is obtained by non-disclosing party in good faith from a third party not under obligation of secrecy to the disclosing party; or, (iv) it is the subject of a court or government agency order to disclose, provided the non-disclosing party gives prompt notice to the disclosing party to allow the disclosing party to contest such order. The obligations set forth in this Section survive termination, rescission, non-renewal or expiration of this Agreement.

All information, including but not limited to printed, written, oral or computer-formatted information, which CLEARINGHOUSE may gain access to during the course of the performance of this Agreement shall be the property of CLAIMANT AGENCY, shall be held in the strictest confidence, and shall be used solely for the business purposes that are the subject of this Agreement. CLEARINGHOUSE shall maintain confidentiality of such information not only during the course of the performance of this Agreement, but following its termination.

X. MISCELLANEOUS

- A. This Agreement represents the full and final understanding of the parties with respect to the subject matter described herein and supersedes any and all prior agreements or understandings, written or oral, express or implied. This Agreement may be modified or amended only by a written statement signed by both parties.

- B. The laws of the State of North Carolina shall govern the terms and conditions of this Agreement. Should any dispute arise between the parties concerning any matter under this Agreement, such disputes shall be submitted to binding arbitration before the American Arbitration Association, in accordance with applicable rules.

- C. CLAIMANT AGENCY shall enter into no other contract for similar services with any other entity so long as this Agreement remains in effect.

- D. The CLAIMANT AGENCY shall be identified and contacted as follows:
 - Type of Agency (Check appropriate type)
 - ☐ A County, to the extent it is not considered a State agency
 - ☐ A municipality
 - ☐ A Water & Sewer Authority (created under Article 1 of Chapter 162A) (Attorney for CLAIMANT AGENCY MUST complete and include Attachment I – Local Agency Certification)
 - ☐ A regional joint agency created by interlocal agreement (created under Article 20 of Chapter 160A) between two or more counties, cities, or both. (Attorney for CLAIMANT AGENCY MUST complete and include Attachment I – Local Agency Certification)

- Name of Agency: _____
- Director/Chief Exec. Officer, _____
- Address: _____
- City: _____ Zip: _____
- Email Address: _____

(Local Agency) NORTH CAROLINA LOCAL GOVERNMENT
DEBT SETOFF CLEARINGHOUSE

By: _____

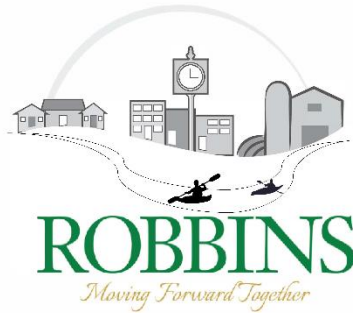
Rose Vaughn Williams, Executive
Director NC League of
Municipalities

By: _____

Kevin Leonard, Executive Director
NC Association of County Commissioners

This instrument has been pre-audited
in the manner required by the Local
Government Budget and Fiscal Control Act.

(Signature of Finance Officer)



NC Local Government Debt Setoff Program

Whereas, NCGS Chapter 105A, Setoff Debt Collection Act, authorizes the North Carolina Department of Revenue to cooperate in identifying debtors who owe money to qualifying local agencies and who are due refunds from the Department of Revenue; and

Whereas, the law authorizes the setting off of certain debts owed to qualifying local agencies against tax refunds; and

Whereas, the North Carolina Association of County Commissioners and the North Carolina League of Municipalities have jointly established a clearinghouse to submit debts on behalf of the Local Agency of the Town of Robbins as defined in G.S 105A - 2 (6), effective January 1, 2006 and thereafter as provided by law;

Now Therefore, be it Resolved that the local agency will participate in the debt setoff program and hereby designates Clint Mack, Town Manager, as the person to hold hearings and conduct necessary proceedings.

The Governing Body Chair and Manager/Administrator/Director are hereby authorized to execute such documents and agreements as necessary to participate in the debt setoff program.

Adopted by the Town of Robbins Board of Commissioners Governing Body on the 11th day of December, 2025.

 Ayes
 Nays

Cameron Dockery, Mayor

Jessica Coltrane, Town Clerk, CMC



MEMORANDUM TO THE BOARD OF COMMISSIONERS

FROM: Clint Mack

DATE: 12/11/25

SUBJECT: Resolution adopting Cape Fear Regional Hazard Mitigation Plan

PRESENTER: Clint Mack

REQUEST:

Resolution adopting Cape Fear Regional Hazard Mitigation Plan

BACKGROUND:

The citizens and property within Town of Robbins are subject to the effects of natural hazards that pose threats to lives and cause damage to property, and with the knowledge and experience that certain areas of the county are particularly vulnerable to drought, extreme heat, hailstorm, hurricane and tropical storm, lightning, thunderstorm wind/high wind, tornado, winter storm and freeze, flood, hazardous material incident, and wildfire.

IMPLEMENTATION PLAN:

Intent of the Board of Commissioners of the Town of Robbins to fulfill this obligation in order that the County will be eligible for federal and state assistance in the event that a state of disaster is declared for a hazard event affecting the County.

FINANCIAL IMPACT STATEMENT:

n/a

RECOMMENDATION SUMMARY:

Adopt the Cape Fear Regional Hazard Mitigation Plan.

SUPPORTING ATTACHMENTS:

Resolution

RESOLUTION
ADOPTING **CAPE FEAR** REGIONAL
HAZARD MITIGATION PLAN

WHEREAS, the citizens and property within **Town of Robbins** are subject to the effects of natural hazards that pose threats to lives and cause damage to property, and with the knowledge and experience that certain areas of the county are particularly vulnerable to drought, extreme heat, hailstorm, hurricane and tropical storm, lightning, thunderstorm wind/high wind, tornado, winter storm and freeze, flood, hazardous material incident, and wildfire; and

WHEREAS, **Town of Robbins** desires to seek ways to mitigate the impact of identified hazard risks; and

WHEREAS, the Legislature of the State of North Carolina has in Article 5, Section 160D-501 of Chapter 160D of the North Carolina General Statutes, delegated to local governmental units the responsibility to adopt regulations designed to promote the public health, safety, and general welfare of its citizenry; and

WHEREAS, the Legislature of the State of North Carolina has enacted General Statute Section 166A-19.41 (*State emergency assistance funds*) which provides that for a state of emergency declared pursuant to G.S. 166A-19.20(a) after the deadline established by the Federal Emergency Management Agency, the eligible entity shall have a hazard mitigation plan approved pursuant to the Stafford Act; and

WHEREAS, Section 322 of the Federal Disaster Mitigation Act of 2000, as amended, states that local governments must develop an All-Hazards Mitigation Plan in order to be eligible to receive future Hazard Mitigation Grant Program Funds and other disaster-related assistance funding and that said Plan must be updated and adopted within a five year cycle; and

WHEREAS the Town of Robbins has performed a comprehensive review and evaluation of each section of the previously approved Hazard Mitigation Plan and has updated the said plan as required under regulations and at 44 CFR Part 201 and according to guidance issued by the Federal Emergency Management Agency and the North Carolina Division of Emergency Management, and that the plans have been updated in accordance with federal laws including the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended; the National Flood Insurance Act of 1968, as amended; the National Dam Safety Program Act, as amended; as required under regulations at 44 CFR Part 201, and according to guidance issued by the Federal Emergency Management Agency and the North Carolina Division of Emergency Management; and

WHEREAS, it is the intent of the Board of Commissioners of the Town of Robbins to fulfill this obligation in order that the County will be eligible for federal and state assistance in the event that a state of disaster is declared for a hazard event affecting the County;

NOW, THEREFORE, be it resolved that the Board of Commissioners of **the Town of Robbins** hereby:

1. Adopts the **Cape Fear** Regional Hazard Mitigation Plan.
2. Vests **Moore County** Emergency Management with the responsibility, authority, and the means to:
 - (a) Inform all concerned parties of this action.
 - (b) Cooperate with Federal, State and local agencies and private firms which undertake to study, survey, map and identify floodplain areas, and cooperate with neighboring communities with respect to management of adjoining floodplain areas in order to prevent exacerbation of existing hazard impacts.
3. Appoints **Moore County** Emergency Management to assure that the Hazard Mitigation Plan is reviewed annually and every five years as specified in the Plan to assure that the Plan is in compliance with all State and Federal regulations and that any needed revisions or amendments to the Plan are developed and presented to the **Moore County** Board of Commissioners for consideration.
4. Agrees to take such other official action as may be reasonably necessary to carry out the objectives of the Hazard Mitigation Plan.

Adopted this the **11th day of December 2025**.

Cameron Dockery, Mayor
Town of Robbins

Attest:

Jessica Coltrane, Clerk



To: Robbins Board of Commissioners

From: Clint Mack, Town Manager

Subject: Manager Report

Date: 05 December 2025

PROJECTS/EFFORTS

2022 Water System Improvements:

- Preconstruction Kickoff meeting next Wednesday.
- NCDEQ & DWI approved bidding documents. Final contracts being sent for legal review.

DEPARTMENT REPORTS

1. ADMINISTRATIVE

- a. Permitting, plat certifications, and staff assistance meetings for land use.
- b. EMR adding more fill dirt for Old Water Plant.
- c. NCLM meeting on cyber-portion of AIM program and hardware testing complete.
- d. Submitted CVB One Time Project Grant Presentation.
- e. Continuing support of Robbins Theater plan development. (easements)
- f. Economic Landscape Seminar with UNC.
- g. Moore 100 meeting. (BHAWK)
- h. NCLM AIM mentor meeting.
- i. New trial security cameras are installed at Millikin Ballfield.
- j. Bear Creek apartments assistance; Public Sewer and Water Main extension applications completed and submitted.
- k. Annual UAL training.
- l. Weekly payroll changeover and integration meetings. (1st payroll in JAN)
- m. Master Clerk training.
- n. GIS/ARGIS certification training.
- o. Christmas Parade setup and execution.
- p. Staff work on Historic Districts and Solar Farm tax updates.
- q. Hazard Mitigation Development and Floodplain Actions meetings and agreements.



2. FIRE

- a. See report.
- b. Christmas parade and décor support.

3. POLICE

- a. See report.
- b. Grant training and final contracts submitted.

4. PUBLIC WORKS

- a. 13 Work orders completed.
- b. WWTP spill cleanup invoice received at >\$23,000.00 submitting insurance claim for faulty value. If denied, we'll have to pay invoice via emergency payment from fund balance.
- c. One PW employee on extended family medical leave.
- d. Parade support and cleanup.

CLINT E. MACK
Town Manager
Robbins, NC.



Activity Log Event Summary (Cumulative Totals)

Robbins Police Department

(11/01/2025 - 11/30/2025)

<No Event Type Specified>	1	911 Hang Up Call	3
Administrative Duty	25	Alarm Activation	2
Animal Complaint	4	Animals Picked Up	1
Assist EMS	7	Assist Fire/Rescue	5
Assist Other Agency	5	Assist other Robbins Police Officer	45
Assist Sheriff Department	17	Attempted Warrant Service	2
Bank Deposit Escort	1	Breaking and Entering	5
Business Check	13	Checking Station	6
Church Check	1	Citizen Assist	8
Court	2	Damage to Personal Property	1
Direct Traffic	10	Disturbance	2
Domestic	1	Escort	1
Follow up Investigation	2	Foot Patrol	49
Found Property	1	Fraud	1
Information	5	Investigation	2
Larceny	1	Noise Complaint	2
Ordinance Violation	1	Overdose	1
Park Check	3	Parking Violation	1
Public Assistance	1	Public Service (Phone Call Request)	2
Security Check	40	Shots Fired	2
Special Assignment	4	Store Closing	10
Street Patrol	48	Suspicious Activity	3
Suspicious Vehicle	3	Training	10
Trespassing	3	Vehicle Accident Property Damage	6
Vehicle Maintenance	2	Vehicle Stop	88
Warrants Served	5	Welfare Check	4

Total Number Of Events: 468

Drug Summary Totals

Robbins Police Department

(11/01/2025 - 11/30/2025)

E - Marijuana

Status:	Measurement:	Total Quantity:	Total Estimated Value:
6 - Seized	GM - Gram	58.000	\$480.00

L - Amphetamines/Methamphetamines

Status:	Measurement:	Total Quantity:	Total Estimated Value:
6 - Seized	GM - Gram	1.000	\$0.00

U - Unknown Type Drug

Status:	Measurement:	Total Quantity:	Total Estimated Value:
6 - Seized	GM - Gram	1.000	\$0.00

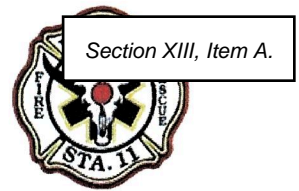
Incident Drug Totals By Status

Robbins Police Department

(11/01/2025 - 11/30/2025)

6 - Seized

Type of Drug:	Description:	Type of Measurement:	Quantity:	Est. Value:	Inc. Date:	Incident Number:
E - Marijuana	Green leafy substance	GM - Gram	49.000	\$400.00	11/13/2025	25110187
E - Marijuana	Green leafy substance	GM - Gram	7.000	\$70.00	11/13/2025	25110187
E - Marijuana	Green leafy substance	GM - Gram	2.000	\$10.00	11/13/2025	25110187
L - Amphetamines/Methamphetamines	White Crystal-Like Substance	GM - Gram	1.000		11/23/2025	25110360
U - Unknown Type Drug	White Powdery Substance	GM - Gram	1.000		11/07/2025	25110113
			Totals: 60.000	\$480.00		



Monthly Call Report

INCIDENT ID	PSAP CALL DATE/TIME	INCIDENT TYPE (NFIRS)	INCIDENT TYPE SERIES NAME (NFIRS)	DISPATCH TYPE
29263148	2025-11-03 07:10:43	324 - Motor vehicle accident with no injuries.	Rescue & EMS	F77 MOTOR VEHICLE COLLISION
29263674	2025-11-03 07:58:52	322 - Motor vehicle accident with injuries	Rescue & EMS	F77 MOTOR VEHICLE COLLISION
29268286	2025-11-03 12:26:09	321 - EMS call, excluding vehicle accident with injury	Rescue & EMS	M0 UNK MEDICAL CALL TYPE
29270374	2025-11-01 09:38:32	622 - No incident found on arrival at dispatch address	Good Intent	F69 STRUCTURE FIRE
29270973	2025-11-01 12:15:08	311 - Medical assist, assist EMS crew	Rescue & EMS	M17 FALLS
29271084	2025-11-01 11:50:38	311 - Medical assist, assist EMS crew	Rescue & EMS	M6 BREATHING PROBLEMS
29271711	2025-11-03 15:24:57	322 - Motor vehicle accident with injuries	Rescue & EMS	F77 MOTOR VEHICLE COLLISION
29291401	2025-11-04 16:00:04	311 - Medical assist, assist EMS crew	Rescue & EMS	M7 BURNS/EXPLOSIONS
29299870	2025-11-04 17:47:22	324 - Motor vehicle accident with no injuries.	Rescue & EMS	F77 MOTOR VEHICLE COLLISION
29304590	2025-11-04 22:56:05	322 - Motor vehicle accident with injuries	Rescue & EMS	F77 MOTOR VEHICLE COLLISION
29317563	2025-11-05 08:51:33	322 - Motor vehicle accident with injuries	Rescue & EMS	F77 MOTOR VEHICLE COLLISION
29322349	2025-11-05 13:17:44	622 - No incident found on arrival at dispatch address	Good Intent	F60 GAS LEAK / ODOR (NATURAL/LP GAS)
29469207	2025-11-07 14:33:57	611 - Dispatched & canceled en route	Good Intent	F69 STRUCTURE FIRE
29473533	2025-11-07 18:15:48	611 - Dispatched & canceled en route	Good Intent	F77 MOTOR VEHICLE COLLISION
29475275	2025-11-07 19:49:15	311 - Medical assist, assist EMS crew	Rescue & EMS	M0 UNK MEDICAL CALL TYPE
29502906	2025-11-09 10:58:50	311 - Medical assist, assist EMS crew	Rescue & EMS	M6 BREATHING PROBLEMS
29503267	2025-11-09 11:24:14	311 - Medical assist, assist EMS crew	Rescue & EMS	M6 BREATHING PROBLEMS
29522335	2025-11-10 12:24:40	322 - Motor vehicle accident with injuries	Rescue & EMS	F77 MOTOR VEHICLE COLLISION
29530888	2025-11-10 20:07:16	800 - Severe weather or natural disaster, other	Severe Weather & Natural Disaster	F18 STORM DAMAGE
29583944	2025-11-13 06:33:41	311 - Medical assist, assist EMS crew	Rescue & EMS	M21 HEMORRHAGE/LACERATION

Monthly Call Report

Robbins FD NC

Address: 301 Branson Cir, Robbins, NC,
27325

Section XIII, Item A.



INCIDENT ID	PSAP CALL DATE/TIME	INCIDENT TYPE (NFIRS)	INCIDENT TYPE SERIES NAME (NFIRS)	DISPATCH TYPE
29590097	2025-11-13 13:10:18	311 - Medical assist, assist EMS crew	Rescue & EMS	M31 UNCONSCIOUSNESS/FAINTING (NEAR)
29625134	2025-11-13 16:57:52	141 - Forest, woods or wildland fire	Fire	F67 OUTSIDE FIRE/WOODS/BRUSH
29666619	2025-11-14 15:49:27	311 - Medical assist, assist EMS crew	Rescue & EMS	M28 STROKE/CVA
29677473	2025-11-15 06:17:29	137 - Camper or recreational vehicle (RV) fire	Fire	F69 STRUCTURE FIRE
29678059	2025-11-15 07:35:46	311 - Medical assist, assist EMS crew	Rescue & EMS	M32 UNKNOWN PROBLEM (MAN-DOWN)
29679745	2025-11-15 10:12:50	500 - Service Call, other	Service Call	F53 ASSIST/SERVICE CALLS
29690020	2025-11-15 20:09:49	111 - Building fire	Fire	F69 STRUCTURE FIRE
29703217	2025-11-16 15:09:20	800 - Severe weather or natural disaster, other	Severe Weather & Natural Disaster	F18 STORM DAMAGE
29704009	2025-11-16 15:50:16	311 - Medical assist, assist EMS crew	Rescue & EMS	M31 UNCONSCIOUSNESS/FAINTING (NEAR)
29725676	2025-11-17 17:43:51	631 - Authorized controlled burning	Good Intent	F67 OUTSIDE FIRE/WOODS/BRUSH
29733285	2025-11-18 05:26:33	611 - Dispatched & canceled en route	Good Intent	M21 HEMORRHAGE/LACERATION
29739912	2025-11-18 13:14:47	611 - Dispatched & canceled en route	Good Intent	F52 ALARM-FIRE ACTIVATION
29744226	2025-11-18 16:46:04	324 - Motor vehicle accident with no injuries.	Rescue & EMS	F77 MOTOR VEHICLE COLLISION
29748257	2025-11-18 20:33:37	324 - Motor vehicle accident with no injuries.	Rescue & EMS	F77 MOTOR VEHICLE COLLISION
29791905	2025-11-20 12:52:36	111 - Building fire	Fire	F69 STRUCTURE FIRE
29817118	2025-11-21 10:43:57	311 - Medical assist, assist EMS crew	Rescue & EMS	M6 BREATHING PROBLEMS
29836409	2025-11-22 10:37:22	611 - Dispatched & canceled en route	Good Intent	M17 FALLS
29842843	2025-11-22 17:26:38	631 - Authorized controlled burning	Good Intent	F67 OUTSIDE FIRE/WOODS/BRUSH
29860164	2025-11-23 17:16:25	324 - Motor vehicle accident with no injuries.	Rescue & EMS	F77 MOTOR VEHICLE COLLISION
29935734	2025-11-25 18:24:49	324 - Motor vehicle accident with no injuries.	Rescue & EMS	F77 MOTOR VEHICLE COLLISION
29957558	2025-11-26 18:50:47	611 - Dispatched & canceled en route	Good Intent	M0 UNK MEDICAL CALL TYPE
30029738	2025-11-27 21:16:51	611 - Dispatched & canceled en route	Good Intent	F77 MOTOR VEHICLE COLLISION

Monthly Call Report

Robbins FD NC

Address: 301 Branson Cir, Robbins, NC,
27325

Section XIII, Item A.



INCIDENT ID	PSAP CALL DATE/TIME	INCIDENT TYPE (NFIRS)	INCIDENT TYPE SERIES NAME (NFIRS)	DISPATCH TYPE
30144348	2025-11-28 08:23:58	311 - Medical assist, assist EMS crew	Rescue & EMS	M6 BREATHING PROBLEMS
30163703	2025-11-28 11:03:15			F71 VEHICLE FIRE
30340130	2025-11-29 10:26:35			F67 OUTSIDE FIRE/WOODS/BRUSH
30383294	2025-11-29 16:46:07			F77 MOTOR VEHICLE COLLISION
30396947	2025-11-30 12:17:11			M9 CARDIAC/RESPIRATORY ARREST
30403140	2025-11-30 18:52:42			F77 MOTOR VEHICLE COLLISION

November 2025

Monthly Report – Robbins Area Library – Sue Aklus

Programs:

Children: Story Time with Miss Sue, Hope Academy Story Time, Find Tom Turkey, Thanksgiving Crafts, Catch That Turkey Scavenger Hunt, Puzzles, Checkers Match, Coloring Sheets, Lego Fun, The Bad Guys 2 Movie, Magic Years Story Time

Adult: Crochet & Knitting Group, Rachel Brower Book Club, Misty Clark Book Club, Thanksgiving Recipe Exchange

	2025	Attendance
Days Open	17	
Reference Questions	61	
Volunteer Hours	2	
Computer Use	26	
Front Door Walk-ins & Pickups	853	
ADULT PROGRAMS IN THE LIBRARY:	6	32
Crochet & Knitting Group	3	19
Misty Clark Book Club	1	5
Rachel Brower Book Club	1	6
Thanksgiving Recipe Swap	1	2
JUVENILE PROGRAMS IN THE LIBRARY:	28	528
Thursday Story Time with Miss Sue	3	93

Thursday Lego Fun	3	14
Wed. Checkers Match	4	16
Catch That Turkey Scavenger Hunt	3	32
Movie Time	1	5
Hope Academy Story Time with Miss Sue	9	166
Find Tom Turkey	1	128
Coloring Sheets	1	24
Puzzles	1	20
Fall & Thanksgiving Crafts	1	28
Make A Special Turkey	1	2
JUVENILE PROGRAMS OUTSIDE THE LIBRARY:	1	11
Magic Years Story Time	1	11
CONFERENCE ROOM	15	31
Tutor	14	26
Committee	1	5

Upcoming Programs for December 2025

- Find Eddie the Elf – Win a Prize
- Christmas Scavenger Hunt for Kids & Adults all month
- Christmas Movies throughout the Month
- Crochet/Knitting Group every Tuesday 2-4PM
- Hope Academy Story time Wednesdays 9-11:30AM
- Preschool Story time every Thursday @ 10AM
- Committee Meeting, Thursday, December 4 @ 11:30AM
- Misty Clark Book Club – The Christmas Pony, Fri., Dec. 5 @ 4PM
- Write a Letter to Santa, Saturday, Dec. 6, 10-:30AM-1:30PM
- Santa - Tuesday, Dec. 9, 5-6:30PM
- Lego Fun, Friday, Dec. 12, 2:30-5:30PM
- Christmas Cookie Recipe Swap, Saturday, Dec. 13, 12-1PM
- Rachel Brower Book Club – Tues., Dec. 16 @ 4PM
- The Polar Express Movie & Pizza Party, Fri., Dec. 19 @ 4PM
- Robbins Library will be closed Dec. 23-27 (Christmas Break)