

**GUILFORD COUNTY
HISTORIC PRESERVATION COMMISSION
MEETING MINUTES**

McAdoo Conference Room
Third Floor, Truist Building
201 W Market St, Greensboro, NC 27401
October 21, 2025

Regular Meeting

6:00 PM

I. Roll Call

Chair Sean Dowell called the meeting to order at 6:04 p.m.

Troy Moss called the roll:

Present: Sean Dowell, Chair; Terry Hammond, Vice-Chair; Keisha Hadden; Louis Gallien; Abigaile Pittman; Christie Lee; David Horth; Jerry Nix

Absent: Haley Moloney; Cory Rayborn; David Millsaps

The following staff were also present: Jason Hardin, Planning and Development Deputy Director; Avery Tew, Senior Planner; and Troy Moss, Planning Technician, from the Guilford County Planning Department, and Jennifer East, Assistant Tax Assessor of Real Property, from the Guilford County Tax Department.

II. Agenda Amendments

Ms. Hammond suggested that there be an item under “Other Business” for staff updates and an item that relates to member updates or announcements.

Mr. Horth moved that the Commission include Commissioner Updates under “Other Business” on the agenda, seconded by Ms. Pittman. The Commission voted unanimously in favor of the motion (Ayes: Dowell, Hammond, Hadden, Gallien, Pittman, Lee, Horth, and Nix. Nays: None.).

Mr. Hardin suggested that the Commission hear information on “Landmark Tax Deduction Discussion” first, so that Ms. East could leave the meeting once that discussion was concluded.

Mr. Gallien moved to hear item “Landmark Tax Deduction Discussion” first on the agenda, seconded by Ms. Hammond. The Commission voted unanimously in favor of the motion (Ayes: Dowell, Hammond, Hadden, Gallien, Pittman, Lee, Horth, and Nix. Nays: None.).

Landmark Tax Deduction Discussion

Chair Dowell stated that there have been a lot of questions posed by the Commission members concerning interior or exterior designation and how that relates to tax deferrals for local historic landmarks.

Jennifer East, Assistant Tax Assessor of Real Property with the Guilford County Tax Department, stated that she hoped to answer some questions. Most of the Tax Department's work is governed by the Machinery Act. Tax deferments for historic properties are covered by North Carolina General Statute 105-278. Anything classified as a historic property can get up to a 50% deferment of the true value of the property. If the property status changes, then there is a rollback of three (3) years. Once a property is designated as a historic landmark, the owner would need to file an AV-10 form with a copy of the designation ordinance attached to apply for the tax deferment.

Ms. Lee and Ms. Hadden arrived at 6:09 p.m. and were present for the remainder of the meeting.

The Guilford County Tax Department collects property taxes in unincorporated Guilford County, Greensboro, Jamestown, Oak Ridge, Pleasant Garden, Sedalia, Summerfield, Whitsett, and Gibsonville, as well as parts of Archdale, Burlington, Kernersville, and High Point. The Tax Department applies up to a 50% tax deferment based on the portion of the property listed in the landmark designation ordinance.

Chair Dowell asked how the tax deferment would be applied to a residential property where only the exterior of the home was designated as historic. Ms. East responded that if only the exterior were designated, they would not look at the square footage, but instead would have to make a calculation based on the perimeter of the home. Ms. East said she could not give a definitive answer at that moment, but she would look into that question and follow up.

Chair Dowell noted that local historic landmarks in the county had often had their entire interiors designated, but North Carolina General Statutes Chapter 160D-947(b) only allows designation of interior features that are explicitly outlined in the designation ordinance. In these situations, a property's designation ordinance might specify the entire interior, but for regulatory purposes, the interior would not be considered designated. He asked how these situations would be handled. Ms. East clarified that the Tax Department applies tax deferments based on the language of the designation ordinance, so if a designation ordinance specifies that the entire interior is designated, that will be taken into account in calculating the tax deferment.

Mr. Tew emphasized the importance of being more explicit in future designations, clearly stating when a designation applies only to the exterior, to avoid confusion and ensure consistency.

Chair Dowell thanked Ms. East for her information and answers to the Commission members' questions.

Ms. East left at 6:40 p.m. for the remainder of the meeting.

Chair Dowell stated that he wanted to expand this topic to include a wider discussion of interior and exterior designations. He said that landmarks that had their interior designations affected by North Carolina General Statutes Chapter 160D may be at risk of losing some of their tax deferments.

Mr. Hardin responded that NCGS 160D did not change the rules for internal designation. Based on staff research, the law already existed in the 1980s or possibly earlier. Many of the older landmark cases referred only to dedication of the structure, in general. However, based off guidance from the County Attorney's Office, if a designation ordinance refers solely to the subject structure, as a whole, only the exterior is designated for regulatory purposes unless the adopted ordinance noted interior features. Based on the information provided by Ms. East, it appears that the Tax Department may not have that context while reviewing only the text of the adopted designation ordinance.

Chair Dowell asked if a letter or note would be put in the landmark files for properties that have the entire interior listed in the designation ordinance, specifying that the interior is not designated, as a point of clarity? Mr. Hardin responded that if the HPC would like to send a letter to property owners and see if they would like to designate specific interior features, then that may be an option based on our prior discussions. Staff are in the process of reviewing the minutes of landmark cases as a part of the index project discussed with the commission. This research may give more context to the matter.

Chair Dowell pointed out that in order to apply for designation of new features, property owners may have to hire a historic consultant to prepare a report and they would have to go through the landmark designation process. He felt that property owners would not want to do that. He asked that staff come back to them with a suggestion on the best way to deal with this situation.

Chair Dowell stated that this will be tabled for now and more information from staff will follow at the next meeting.

III. Approval of Minutes: September 16, 2025

Ms. Pittman stated her name was misspelled in the minutes and should be "Abigaile."

Chair Dowell stated that on page 2, under "Amendments," it was Mr. Gallien, not Mr. Nix, that had talked about the project.

Mr. Horth moved to approve the minutes of the September 16, 2025, meeting, as amended, seconded by Mr. Nix. The Commission voted unanimously in favor of the motion (Ayes: Dowell, Hammond, Hadden, Gallien, Pittman, Lee, Horth, and Nix. Nays: None.).

IV. Rules and Procedures

There being no formal business before the Board, the Chair did not read the Rules and Procedures.

V. Old Business

Potential America 250 NC Activities Discussion

Mr. Moss stated that Sarah Lanse is still the point of contact for Guilford County's America 250 NC Committee. He said he had received an email update from her stating that the Committee will be holding meetings, but had not done so yet. He added that there were discussions of potluck events.

Chair Dowell stated that Preservation North Carolina is holding a conference in High Point next year and suggested that the Commission request funding to attend.

Ms. Pittman moved to request funds for registration and classes for the Preservation North Carolina event to be held in High Point next year, for all days and for all classes and the presentation dinner, seconded by Ms. Lee. The Commission voted unanimously in favor of the motion (Ayes: Dowell, Hammond, Hadden, Gallien, Pittman, Lee, Horth, and Nix. Nays: None.).

Mr. Gallien asked Mr. Hardin when the best time would be to request funding for any activities that the Commission members would wish to pursue. Mr. Hardin stated he believes that October 31st would be the cut-off for requests as the budget process may begin sooner than usual.

Chair Dowell stated that the Commission would like an updated landmark inventory, based on Action C1.6 in the Guiding Guilford Comprehensive Plan. Mr. Hardin responded that staff will look into the possibility of completing an updated inventory.

Landmark Property Picture Update

Chair Dowell stated that Vice-Chair Hammond and Mr. Nix had spent time working on identifying the subject matter in the digitized photos.

Document Review – “Who is HPC?”

Chair Dowell suggested that “cost-efficient” be changed to “cost-effective.” He also pointed out that the HPC members are appointed volunteers.

VI. New Business

None

VII. Other Business

Chair Dowell made a motion to table Old Business D, E, and G discussions to another meeting, seconded by Mr. Gallien. The Commission voted unanimously in favor of the motion (Ayes: Dowell, Hammond, Hadden, Gallien, Pittman, Lee, Horth, and Nix. Nays: None.).

Guiding Guilford Moving Forward Together Comprehensive Plan Discussion

Mr. Hardin gave a brief overview of the new Guiding Guilford Moving Forward Together Comprehensive Plan and how it relates to historic preservation.

VIII. Adjournment

At 8:13 p.m., Mr. Gallien and Ms. Lee left for the remainder of the meeting.

At 8:16 p.m., Mr. Horth left the meeting. Since there was no longer a quorum present, the meeting ended.

The next meeting is scheduled for November 18th at 6:00 p.m.