

CHAPTER III HISTORIC AND CULTURAL RESOURCES

INTRODUCTION

There are many reasons for preserving historically significant resources and their surroundings. Among the most compelling are psychological ones, reasons which are associated with the continuity and quality of life. Older buildings provide us with tangible links to the past; they give us a sense of the continuity of time and place. Just as important, they become part of our own lives. These historic, cultural, and architectural riches frequently bear a relation to events, eras, or persons in history which help to define us as a cultural group.

Gradual and pervasive erosion of the historical character can happen with the accumulation of incremental changes to buildings and places. It is our challenge to ensure that this does not continue to happen in Salisbury. Historic preservation is an important issue to Salisbury residents, as evidenced through the Community Survey. Over 83% of the survey respondents felt that historic sites and areas in Salisbury should be preserved and 61% would be in favor of designating a Historic District Ordinance.

Many historical sites around the region have been lost through the years due to growth and development. Some of these sites include Native American burial grounds, family cemetery plots, homestead sites of earlier settlers, and sites of early mills. There have also been sites that have come under private ownership, with a lack of public access and proper maintenance following. Preservation should not be a reaction to a crisis, but part of the planning process. Preservation does not and should not be thought of as prevention.

This Chapter looks to highlight local historic and cultural resources, describes why they are significant, and looks to provide the resources, recommendations, and tools to plan for the preservation, protection, and enhancement of those resources.

OBJECTIVES OF THE CHAPTER AND RECOMMENDATIONS

- To raise awareness of the scenic and historic resources in the community.
 - Map existing historic sites and structures of the Town. Part of the preparation of this Master Plan entailed mapping the historic sites and structures (buildings, cemeteries, mill sites, dams, etc) of the Town. Continue to update the Historic and Cultural Resources Map that accompanies this chapter as sites not documented in this Master Plan are found.
 - Create a guidebook/ map of historic sites and structures. The historic sites and structures of Salisbury are spread throughout the town. Since the last Master Plan update in 1991, the historic structures (buildings, homes) have been documented in the two publications (Historic Salisbury Houses and Salisbury Lost by Shaw). As a companion to the Historic and Cultural Resources Map consider creating a guidebook describing the Town's historic sites, such as the historic mill sites and cemeteries, and walking tours to each site.
 - Purchase plaques for historic homes. Work with the Salisbury Historical Society on its project to create plaques for historic homes (homes currently listed in "Historic Salisbury Houses" by Shaw).
- To preserve the scenic and historic aspects of the Town.
 - Activate the authorized Historic District Commission. This commission can revisit options regarding a specified historic district and a possible district ordinance as well as the desirability of a heritage commission in conjunction with or in place of a historic district commission. This commission can work with the Town citizens in determining the consensus for any of the options.
 - Work in conjunction with the State Historical Society in order to preserve historical aspects of the Town.
 - Map existing Scenic Roads and identify roads within the Town that would qualify as Scenic Roads under RSA 231.

COMMUNITY SURVEY RESULTS

In 2005, the Planning Board distributed community surveys to 411 Salisbury households. Of the 411 surveys distributed, 102 were returned, indicating a total response rate of 25%. The results of the survey can be found in the **APPENDIX CHAPTER**. Answers to the questions pertaining to historical and cultural issues are summarized below.

The survey asked residents if they believe there are historic places that should be preserved in Town, and if they favor a Historic District Ordinance to protect designated places. Respondents overwhelmingly believe that historic places and areas should be preserved in the Town (Table III-1). A majority of respondents also support enacting a Historic District Ordinance to protect designated places (Table III-2). It is evident that protection of the cultural and historical resources of the Town of Salisbury is important to its residents.

Table III-1

Do you believe that historic places (or areas) should be preserved in the Town?

Response	Number of Respondents	Percent
Yes	84	83.17%
No	3	2.97%
No Opinion	14	13.86%
Total	101	

Table III-2

Are you in favor of enacting a Historic District Ordinance to protect designated places?

Response	Number of Respondents	Percent
Yes	63	61.76%
No	24	23.53%
No Opinion	15	14.71%
Total	102	

A warrant article (#18) was brought before the Town and voted in the affirmative at the 1970 Salisbury Town Meeting requesting the authorization of the Board of Selectmen to appoint a Historic District Commission as stated in the NH RSA 1963, 178:1. Although a commission was never appointed the authorization remains in effect today.

HISTORIC DISTRICT COMMISSIONS

The work of a historic district commission can be regulatory and/or advisory. A designated local historic district is a specified area of a municipality. Its designated purpose is to preserve the significant character of an area while accommodating and managing change in accordance with regulations developed by local consensus. More than one such district may be designated in the town. Any historic district ordinance would overlay local zoning ordinances for that area.

HERITAGE COMMISSIONS

A heritage commission has a town-wide scope regarding cultural resources. In addition to conducting inventories and educating the public on matters relating to historic preservation, it advises and assists other local boards and commissions.

BRIEF HISTORY OF SALISBURY

The Town of Salisbury, like many other towns in Central New Hampshire, had its beginnings during the years of the French and Indian Wars, when frontier life was a risky business. Although explored as early as 1733 and laid out on paper in 1738, the first ground for settlement was not broken until 1752. Salisbury was once called Bakerstown in honor of a slain Indian fighter, Captain Thomas Baker. Soldiers who served in the expedition to Quebec in 1690 were the recipients of a grant from the Government of Massachusetts Province as part of its efforts to strengthen its claim in the Merrimack River Valley.

When political control of New Hampshire reverted to the Masonian Proprietors, they issued a new grant for the same area and changed the name to Stevenstown. Records show that by 1753, four houses had been built and protection from the Indians was being asked. In 1766, the inhabitants petitioned Governor Wentworth for incorporation. It was granted on March 1, 1768, when the Governor changed the name to Salisbury. Seven years later, at the start of the Revolutionary War, there were some 500 inhabitants in the Town.

While agriculture played a substantial role in the life of the Town up to the 20th Century, certain elements of industrial activity started early and contributed substantially to the Town's vigor and prosperity through the 1870s. Saw and grain mills, potash works, shoe and clothing makers, all played a part, many times starting as at home or on-the-farm industries.

By the close of the 18th century the Merrimack River, which had initially attracted settlers to the Merrimack Valley, had fostered commercial growth and the valley had become the State's most populous region. In the early 19th century the towns of the Merrimack Valley were producing increasing amounts of fine cabinetwork. Historically more documented furniture has been found here than in any other portion of the state. Referring to the cabinetry, three markers are identified with Salisbury.

Levi Bartlett (1784 -1864) was born in Salisbury and opened a shop here in 1806, selling same in 1809 and becoming a resident of Boston by 1814. By 1852 he was listed as one of the wealthiest men in Massachusetts. His case pieces exhibit a unique under base construction.

Samuel Dunlap, a member of The Dunlap Family, worked in the late 1700s, including for a time in Salisbury. The Dunlap family case pieces exhibit strength and boldness and are easily recognized, often having elaborate cornice work and finely scrolled skirts. The only two documented examples by Samuel are less elaborate and of a more "country" character.

Stephen Ross (1785 - ?) had settled and married in Salisbury by 1809. He is referred to in deeds from 1810 to 1818 as a cabinetmaker of Salisbury. By 1819 he had relocated to Ogden, New York. His Salisbury pieces vary but a card table presently extant in Salisbury exhibits the art of a master and imaginative turner.

See Plain and Elegant, Rich and Common; Documented New Hampshire Furniture, 1750 - 1850 (New Hampshire Historical Society, 1979).

Salisbury was located on the College Highway running from the Merrimack River to Hanover, and on the Fourth New Hampshire Highway. A toll road that opened in 1804 gave impetus to farming and industry by providing easy access to new markets. Turnpike traffic also brought a boom in commercial activity with many inns, taverns and shops opening along the route.

As the population of the region increased in the early 1800s, more and more land was cleared to provide food for man and animals or to raise sheep (800 counted in one year) for wool. The stonewalls running through today's wooded areas

throughout the Town are evidence of the extent to which the land was stripped of its original tree cover. Abandoned cellar holes, remote family cemeteries and traces of mills along the Town's streams are further evidence of a community whose population peaked at 2,016 in 1820.

By the mid-19th Century, two developments had affected Salisbury's ability to continue its growth. First, the concentration of textile mills on larger streams with more adequate water power led to the birth of industrial towns, including Franklin. Salisbury lost its eastern section along the Merrimack River to Franklin when it was formed. This section had major industrial potential. Second, because of its terrain, Salisbury was bypassed when the railroads were laid, putting its industries at a disadvantage with those served by rail. Within a short time the traffic on the Turnpike (made a free road in 1840) dropped to practically nothing and the Town lost a valuable commercial asset. The decline intensified with the shift of its population to the West following the Civil War, and finally leveling off as a rural Town with about a third of its peak population.

In ceding land to form Franklin, the Town lost one of its most valuable historical assets; the birthplace of Daniel Webster (1782-1852). Daniel Webster was one of the nation's famous statesmen and orators, and son of an early settler and distinguished Revolutionary War officer. During his later life he frequently returned to visit with his neighbors and friends, enjoying the robust social life of the taverns in Salisbury and Concord.

HISTORIC RESOURCES

The historical and cultural sites noted in this section are depicted on the *Historic and Cultural Resources Map*. On the map the sites are given an index number. The index number is listed next to the site name in the text below for cross referencing purposes.

National Register of Historic Places

The National Register of Historic Places is the Nation's official list of cultural resources worthy of preservation. Authorized under the National Historic Preservation Act of 1966, the National Register is part of a national program that coordinates and supports public and private efforts to identify, evaluate, and protect our historic and archeological resources. Properties listed in the Register include districts, sites, buildings, structures, and objects that are significant in American history, architecture, archeology, engineering, and culture. The National Register is administered by the National Park Service, which is part of the US Department of the Interior.

In order to promote places of historic importance through National Historic Register designation, a research and writing effort is required of townspeople or consultants. Once a property is listed, the benefits are: recognition that a property is of significance to the Nation, the State, or the community; consideration in the planning for Federal or federally assisted projects; eligibility for Federal tax benefits; and qualification for Federal assistance for historic preservation, when funds are available.

In Salisbury, there is one property on the National Register of Historic Places – the Salisbury Academy Building (Academy Hall / South Road School) – which was added to the register in 1975. The building currently serves as the Town Hall and meeting place.

State Register of Historic Places

The New Hampshire State Register of Historic Places is one part of the state's efforts to recognize and encourage the identification and protection of historical, architectural, archaeological and cultural resources. These resources may be buildings, districts, sites, landscapes, structures or objects that are meaningful in the history, architecture, archaeology, engineering or traditions of New Hampshire residents and communities. The State Register is administered by the New Hampshire Division of Historical Resources (NHDHR), which is the State's Historic Preservation Office. Salisbury currently has no sites listed on the State Register of Historic Places, but this designation may be something for the Town to pursue in the future for its significant historical sites.

Owners of private property listed on the State Register are free to maintain, manage, or dispose of their property as they choose, without oversight or comment from the NHDHR, provided that no state monies or permits are involved.

All properties listed on the State Register are documented and evaluated against the following criteria. These broad criteria are designed to guide individuals, local governments and others in evaluating potential entries in the State Register. Properties not specifically described in the text below may still be eligible.

- Properties may be listed on the State Register for the story they tell.
- Properties may also be meaningful for their associations with people who made important contributions to a community, profession or local tradition.
- Properties may be listed on the State Register for their tangible merit, either as a well-preserved example of local architecture, design, construction or engineering, or as a long-standing focal point in a

neighborhood or community. These types of resources need not be extraordinary or the best example in town; they often can be a common, although irreplaceable, feature on the New Hampshire landscape.

- Identified, but unexcavated and unevaluated archaeological sites may also be listed.

Generally, properties eligible for listing on the State Register should be at least fifty years old. Properties approaching the fifty-year mark can be listed, if their historical values are already clear.

State of New Hampshire Historic Markers

New Hampshire’s state highway historical marker program is administered by the NH Division of Historical Resources (NHDHR). Marker requests are reviewed by the State Historic Preservation Officer; costs of the markers are borne either by the Transportation Fund or the sponsoring municipality/organization. Requests for markers must include draft text for the marker, research and justification, and a petition signed by at least 20 persons.

There are currently no state historical markers in Salisbury.

Local Historic Markers

Local markers are erected by townspeople to celebrate the uniqueness of the community and its heritage. One such local marker is known to exist in Salisbury. This is listed in Table III-3 below and also shown on the Historic and Cultural Resources Map.

**Table III-3
Local Historic Markers**

Local Historical Marker	Date Erected	Location	Type of Marker
Town Pound	1997	Center St./ Whittemore Rd	Wood

Significant Historic Sites and Structures

Many sites and structures document the early community of Salisbury. They are listed here in Table III-4, and many are depicted on the *Historic and Cultural Resources Map*.

Table III-4
Significant Historic Sites and Structures

There are numerous historic sites and structures in the Town of Salisbury. Dr. Paul S. Shaw's book "Historic Salisbury Houses" (1995) contains information on over 90 structures. A number of these were used to provide services to town citizens and travelers as listed in the following table.

Historic Structure or Site	Location
Academy Hall - South Road School (1806-1959)	9 Old Coach Rd.
Salisbury Historical Society Museum (site of 1885 Hearse House)	U.S. Rte 4 between Hensmith Rd. and W. Salisbury Rd.
Salisbury Free Library (1887 Center School House)	U.S. Rte 4 between Hensmith Rd. and W. Salisbury Rd.
Salisbury Town Hall (first used for spring election in 1840)	U.S. Rte 4 between Hensmith Rd. and W. Salisbury Rd.
TAVERNS (now private homes):	TAX MAP (TM)
"Bell Tavern", "Travellers' Home" (1820s & 1830s)	TM 6-31 Corner of U.S. Rte 4 & W. Salisbury Rd.
"Able Elkins House" (1770s to early 1800s)	TM 6-68 U.S. Rte 4, opposite Salisbury Historical Society
Site of First Tavern at South Rd. owned By Andrew Pettengill (1767)	TM 4-64 Corner of Franklin Rd. and Old Coach Rd.
"Moses Garland Home"	TM6-83 Whittemore Rd.
"Greeley School" (1820) now private home	TM7-77 Warner Rd.
Site of Hotel owned by Levi Bean (1804)	TM4-16 U.S. Rte 4, South Road Village

Churches

Throughout history, religion has played an important role within a community. This section tries to highlight those houses of worship still remaining in Salisbury.

The Salisbury Congregational Community Church was built in 1791 and lists Daniel Webster among those who have attended. It is currently the only active church in Town.

The Baptist Church Meeting House was completed in 1791. In the 1920s the building became the property of the United Baptist Conference of the state. In 1956 the United Conference deeded the church to the town, which in turn deeded the building over to the newly formed Salisbury Historical Society in

1966. Today the building serves as a meeting place and houses part of the collection of the Salisbury Historical Society.

Smith's Union Meeting House was built in 1834 to serve several denominations. In 1929 it was bought by Mrs. Storrow of Boston. It was taken down and moved to Springfield, Massachusetts where after being reassembled became part of Storrowtown on the grounds of the Eastern States Exposition.

Cemeteries

As do many other small central NH region towns, Salisbury has a rich heritage and a strong connection to its past. Cemeteries are an important and personal link. A law was passed several years ago that allows municipalities to maintain any or all private cemeteries. In Salisbury, there are 13 cemeteries that are owned by the Town and 3 private cemeteries.

**Table III-5
Public and Private Cemeteries**

Cemetery	Owner	Location
Baker	Town	Route 4, north of Rte 127 on S/W side of rd
Bog Road	Town	Bog Rd, via Center Rd.
Fellows	Town	Rte 127, South Rd
Maplewood	Town	US 4 south of Rte 127
Sawyer	Town	Between Maplewood and Smith's Corner
Smith's Corner	Town	Closest to ball field, next to Sawyer
Mills	Town	Mill Rd., south of Pingree Bridge
Oak Hill	Town	Oak Hill Rd.
Salisbury Heights	Town	Behind Salisbury Historical Society
Shaw Hill	Town	NE of College Rd., south of Andover line
South Road	Town	In back of 2 nd house east of Church
Watson	Town	Off road up Mt. Kearsage from Warner and east of Warner-Salisbury line
Whitaker	Town	S side junction West Salisbury and Dunlap
Manyon	Private	Flaghole Rd. east of North Rd.
Petersen	Private	North Rd. and Robie Rd.
Taylor Loop	Private	East side of Quimby Rd.

Stonewalls

The early settlers to Salisbury, as to most New Hampshire towns, quickly found that one of their best yearly harvests was the crop of rocks that emerged each spring to dot the fields they hoped to plow. As they carried these stones away from their fields they soon discovered they could use the rocks to build boundary walls to separate their fields from one another and from their neighbors.

In the 18th century farmers marked off small fields surrounded by stonewalls. These small plots were well suited to the intensive farming of that era. However, in the 19th and 20th century, as farmers began to use larger equipment, the larger horse drawn machines needed bigger fields, so many stonewalls were torn down and rebuilt.

In planning for the future, we must also honor our past and certainly the thousands of hours of back testing work that our forefathers invested in these old walls. Citizen volunteers might work in teams to restore a few sections of long neglected walls along some of our scenic dirt roads. Looking ahead, the coming generations will gain insight towards the skill of our ancestors and of a long ago tradition.

A Stone culvert made long ago can be seen on Bog Rd.

Historic Mill Sites

Numerous historic mill sites are located in Salisbury:

Beaver Dam Fellows Mill*
Charles Shaw Mill*
Currier Grist Mill*
Herschel Green Tannery*
John Calef Tannery*
John Shaw Grist Mill/Gookin Mill*
Nathaniel Greeley Saw Mill*
Prince's Mill*
Proprietor's Grist Mill
Reuben Greeley Sawmill*
Samuel Loverin Shaw Mill*
Sawyer Mill – chairs*
Silas Elkins Shingle Mill
Stevens Mill*
True George Tannery
Wilder & Bowers Flaxseed Oil Mill*
William Holmes Saw Mill*

William Flanders Tannery
William Pingree Saw Mill*

*Refer to the Historic and Cultural Resources Map for location.

Historic Dams

Dams historically were a source of power for mills and industry. The availability of water-based power permitted dense settlement patterns and encouraged the development of industries. Today, many dams and dam remnants provide insights into past influences on town development. Many have also become part of the river environment providing a microenvironment for warm water fish.

SALISBURY HISTORICAL SOCIETY

The Salisbury Historical Society (SHS), a non-profit 501(c)3 charitable organization, was incorporated in 1966. The objectives of the organization are 1) To promote the interest in and the understanding of the history of the town of Salisbury and the State of New Hampshire and 2) To collect and preserve objects, facts and information of historical significance to the area, and to make them available to all who wish to examine or study.

SHS sponsors programs throughout the year presenting speakers from organizations within the State that bring a little flavor of the State's past. Workshops during the year provide an opportunity for anyone interested to help review and categorize materials for the archives. SHS also sponsors the 4th grade class from the Salisbury Elementary School by providing each student with a one year membership and a trip to the New Hampshire Museum of History.

Each year the Salisbury Historical Society provides a college scholarship to an entering college freshman student from Salisbury. The raffle held at the Town's Old Home Day event raises a majority of the funds for this scholarship.

The Salisbury Historical Society Museum buildings consist of the Hearse House and Baptist Church Meeting House (see Historical and Cultural Resources Map for location). The museum is open on Saturday afternoons from Memorial Day weekend until the beginning of October. It is manned by volunteer docents from within the community.

A number of publications describing Salisbury's past are available at the Salisbury Historical Society Museum:

History of Salisbury – John Dearborn 1890

Historic Salisbury Houses – Dr. Paul S. Shaw 1995

Salisbury Lost – Dr. Paul S. Shaw 1995

They Said It in Salisbury – Dr. Paul S. Shaw 1994

We Said It In Salisbury Too... Addendum (Interviews by Gail M. Henry) 2004

HISTORICAL DOCUMENTS OR STUDIES

Documents on file in the Salisbury Historical Museum:

- 1) Road Agent Instruction. May 24, 1824
- 2) Tax Collector Salisbury 1850. Muster pay for 1850.
- 3) State and Town Roads. Town Treasurer . D.S. Prince. 1880
- 4) Audit. Tax Bills. 1821-1858
- 5) Collector of Taxes Book. Circa 1815
- 6) Early Voting Lists. 1824-1826, 1828, 1835, 1838-1839, 1843-1845

Maps and Publications on file in the Salisbury Historical Museum:

- 1) 1858 Township and Railroad Map of New Hampshire
- 2) 1858 Merrimack County Map (3)
- 3) Pre-1825 Lot Plan of Salisbury – Original
- 4) Circa 1825 Lot Plan of Salisbury with Rangeways and Ponds
- 5) Circa late 18th century Lot Plan of Salisbury without names of property owners
- 6) 1888 Originals List of Voters in Salisbury (including women who were permitted to vote in school elections)
- 7) Mary Mason Campbell (local author), "Butt'ry Shelf Almanac", 1970
- 8) Mary Mason Campbell, "Butt'ry Shelf Cookbook", 1968
- 9) Mary Mason Campbell, Original Manuscript of "The New England Butt'ry Shelf Almanac"
- 10) Dr. John J. Dearborn, "History of Salisbury", 1890
- 11) Warrant of The Town of Salisbury, 10th day of March 1845
- 12) Depictions of Salisbury School Districts and Cemeteries

CULTURAL RESOURCES

In a Town like Salisbury, cultural resources are difficult to isolate from historical resources because one is often part of the other. The following list highlights some of the Town's resources, which are often described as being cultural. Some of the resources are run by the Town, while others have benefited from an association with the Town, but are privately directed.

Local Cultural Events

Old Home Day

Town Meeting

Community Gathering Sites:

Four Corners - Crossroads Store

Town Transfer Station

Local Organizations

Blackwater Trail Riders

Boy Scouts - Troop 489 (working together with Andover)

Cub Scouts - Pack 489 (working together with Andover)

Fire Rescue Explorer Post 74

4-H Club (working together with Webster)

Friends of the Salisbury Free Library

Ladies Aid Society

Salisbury Elementary PTG

Salisbury Historical Society

Salisbury Library Book Club

Women's Fire Auxiliary

MECHANISMS FOR HISTORIC AND CULTURAL PRESERVATION

Salisbury has a rich historical legacy that is evident in its buildings, landscapes, and patterns of development. These resources contribute to the quality of life in the community and provide a sense of identity that many residents enjoy and find important. The strategies listed below can help ensure that these resources are protected and preserved so that future generations may not only learn from them, but also enjoy them.

Barn Owner Tax Relief

RSA 79-D authorizes municipalities to grant property tax relief to barn owners who can demonstrate the public benefit of preserving their building and who also agree to maintain their structure throughout a minimum 10-year preservation easement. On or before April 15th of the new tax year, owners of historic barns or other farm buildings may seek relief by applying to their local governing body to grant a discretionary preservation easement to the municipality and by agreeing to maintain the structure in keeping with its historic integrity and character during the term of the easement. For more information contact the New Hampshire Division of Historical Resources.

Citizens for New Hampshire's Land and Community Heritage

A coalition of organizations that are working to protect the special places that define our state. This coalition provides technical assistance, outreach, and education, which are available to communities and organizations.

Cooperative Ventures with Private Organizations

Partnerships can be formed when the interests of the Town to preserve historic or cultural resources match with the interests of a private organization. This tactic will require some creative thinking and introductory discussions by Town officials with area organizations that have, or could develop, an interest in conserving such resources.

Grants from Foundations

The Town should research available grants and develop proposals to seek funding for the conservation of particular pieces of property or other historical resources within Town. Funding could be sought from foundations at the local, state, regional, and national level.

Land and Community Heritage Investment Program (LCHIP)

The New Hampshire Land and Community Heritage Investment Program (LCHIP) is an independent state authority that makes matching grants to NH communities and non-profits to conserve and preserve New Hampshire's most important natural, cultural and historic resources. It is required that towns match the State money from this fund with a 50% match from other sources, some of which can be an "in kind" match, as well as funds from other sources.

New Hampshire Preservation Alliance

The Alliance was founded in 1985 and works to preserve New Hampshire's historic buildings, landscapes, and communities through leadership, advocacy, and education.

Preservation Easements

Preservation easements are initiated by landowners who wish to protect their land from future development, while still retaining owners' rights. Farms, buildings and scenic and historic areas all have the right to be protected by an easement. Perpetual easements protect the land or structure through subsequent owners, while term easements have a set time period agreed to by the town and current owner. Perpetual easements often reduce the estate tax on large amounts of property, though the decision to award tax relief is officially decided by State Law, local officials, and town assessors. For more information contact the New Hampshire Division of Historical Resources.

Revolving Funds

Revolving funds help protect and preserve publicly significant historic properties by using options to purchase, direct acquisition, or deed of gift to acquire threatened or endangered properties. Profits from the sales are rolled back into the fund to help save other endangered properties and perpetuate the fund. The National Preservation Loan provides loans to establish or expand local and statewide preservation revolving funds.

Tax Rehabilitation Credits and Incentives

Income tax deductions may be granted for two types of historic properties, a historically important area, or a certified historic structure. A twenty percent tax credit is given by the government for rehabilitation of certified historic structures. The Bank of America Historic Tax Credit Fund grants equity investments for the rehabilitation of historic commercial and residential properties eligible for the federal and state historic tax credit, as well as the 10% non-historic federal tax credit.

Transportation Enhancement Funds (TE)

Transportation Enhancements Program (TE) is another viable source for improving communities. Funding for the TE program is slightly more than \$3 million dollars annually. These funds are provided in an 80/20 match, with the State paying for the majority of the project cost. Typical examples of projects eligible for TE funds include:

- Acquisition of scenic easements and scenic or historic sites
- Scenic or historic highway programs
- Historic preservation
- Rehabilitation and operation of historic transportation buildings, structures, and facilities
- Preservation of abandoned railway corridors
- Archaeological planning and research

- Establishment of transportation museums

For more information contact the Central New Hampshire Regional Planning Commission.

SUMMARY

Salisbury has a rich cultural history. This is indicated by publications showing many of the historic structures that have been captured by photographs and written anecdotes from some of the Town's long-time citizens. Continuation of this process of identification will allow the townspeople and others to gain a better understanding of these resources and allow for the stewardship of them going forward.

MAPS

One map, the *Historic and Cultural Resources Map*, accompanies this chapter.