The Historic C.N. West General Merchandise

20 West Mills Road, Franklin
Macon County

The C.N. West General Merchandise building was built around 1927 by Clyde and Minnie West using materials from the Old West Brothers Store which, at the time, was located across the street. The two-story frame structure would be ideal for retail, arts or studio space on the ground floor with a live-in area on the second. The downstairs was recently used as a pottery studio.

The property is listed as a contributing structure in the Cowee-West’s Mill National Register Historic District, including five outbuildings: root cellar, garage (with apartment above), log barn, wood shed, and barn. All of the buildings will require complete rehabilitation and all are contributing structures, making them eligible for rehabilitation tax credits.

Preservation North Carolina has previously worked with the Mainspring Conservation Fund to preserve important historic properties in Cowee. Important property documentation has already been completed, including: a home inspection report, well testing, termite inspection, Phase 1 and 2 environmentals, and title insurance.

The property is adjacent to the recently rehabilitated Aunt Vonnie West House and Post Office, Rickman’s General Store, and the Cowee School and Community Center.

Price: $34,900
Square Feet: 2,668
Lot Size: 1 acre
Zoning: N.A

For more information or to make an appointment to see the C.N. West General Merchandise, contact:
Ted Alexander, Regional Director • 704-482-3531 • talxander@presnc.org
Financial Incentives: The C.N. General Merchandise building is a contributing structure in the Cowee-West’s Mills Historic District and is eligible for historic preservation tax credits. In North Carolina both state and federal income tax credits are available for the certified rehabilitation of historic structures. For the rehabilitation of income-producing certified historic structures, a 20% federal income tax credit and a tier based state income tax credit are available. For the rehabilitation of owner-occupied homes, certified historic structures (non-income producing properties) a 15% state tax credit is available for rehabilitation expenses up to $150,000. For more information on Historic Preservation Tax Credits, please contact the North Carolina State Historic Preservation Office at 919-807-6570 or at www.hpo.ncdcr.gov.


Area Information: The Cowee-West’s Mill National Register Historic District is among the richest in the nation. In the mid-18th century Cowee and the Little Tennessee River Valley was the central stage on which would determine the future of two nations: Cherokee and American. The 370 acres in this historic district contain thousands of years of history and continues to resonate in the spiritual life of the Cherokees. Cowee is only about 2 1/2 hours to Atlanta, 2 1/2 hours to Knoxville, less than two hours to the many attractions in Gatlinburg and Pigeon Forge, and less than 45 minutes to Cullowhee, the home of Western Carolina University, and Cherokee. Also nearby is the Great Smoky Mountain Railroad in Bryson City, NC. The area is beautifully situated in the Nantahala National Forest, the largest of NC’s four National Forests. The Nantahala National Forest is comprised of over 500,000 acres with elevations reaching 5,800 feet. There are a wide variety of activities for visitors to enjoy, including whitewater rafting, camping, biking and horseback riding on over 600 miles of trails. Learn more about the Nantahala National Forest by clicking here.

Preservation North Carolina is a statewide, private, non-profit membership organization that protects and promotes the architectural heritage of North Carolina. Through its Endangered Properties Program it acquires and sells endangered historic buildings. Preservation North Carolina sells all properties with protective covenants and a rehabilitation agreement to ensure that the historic buildings will be renovated and that they will be protected from demolition and unsympathetic changes in the years to come. For samples of these legal documents visit www.presnc.org/get-help/easements-covenants.

For general information or to join Preservation NC:
PNC • P.O. Box 21644 • Raleigh, NC 27611-7644 • 919-832-3652 • info@presnc.org • www.PreservationNC.org