

A RESOLUTION

TO CERTIFY 25 SWEETBRIAR ROAD, GREENVILLE, SOUTH CAROLINA AS AN ABANDONED BUILDING SITE PURSUANT TO THE SOUTH CAROLINA ABANDONED BUILDINGS REVITALIZATION ACT OF 2013.

WHEREAS, the Abandoned Buildings Revitalization Act of 2013 (the “Act”) was enacted in Title 12, Chapter 67 of the South Carolina Code of Laws (1976), as amended, to create an incentive for the rehabilitation, renovation and redevelopment of abandoned buildings located in South Carolina; and

WHEREAS, the Act provides that restoration of abandoned buildings into productive assets for the communities in which they are located serves a public and corporate purpose and results in job opportunities; and

WHEREAS, Section 12-67-120 of the Act provides the following definitions (in pertinent part):

- (1) “Abandoned Building” means a building or structure, which clearly may be delineated from other buildings or structures, at least sixty-six percent of the space in which has been closed continuously to business or otherwise nonoperational for income producing purposes for a period of at least five years immediately preceding the date on which the taxpayer files a “Notice of Intent to Rehabilitate”. For purposes of this item, a building or structure that otherwise qualified as an “abandoned building” may be subdivided into separate units or parcels, which units or parcels may be owned by the same taxpayer or different taxpayers, and each unit or parcel is deemed to be an abandoned building site for purposes of determining whether each subdivided parcel is considered to be abandoned.
- (2) “Building Site” means the abandoned building together with the parcel of land upon which it is located and other improvements located on the parcel. However, the area of the building site is limited to the land upon which the abandoned building is located and the land immediately surrounding such building used for parking and other similar purposes directly related to the building’s income producing use; and,

WHEREAS, Section 12-67-140 of the Act provides that a taxpayer who rehabilitates an abandoned building is eligible either for a credit against certain income taxes, license fees or premium taxes, or a credit against local real property taxes; and

WHEREAS, Sweet K12, LLC (the “Developer”) is under contract to purchase the real property located at 25 Sweetbriar Road, Greenville, South Carolina 29615 (the “Property”) upon which one office building and associated parking is situated and further identified by Greenville County Tax Map Parcel Number 0276000301500 (the “Building Site”); and

WHEREAS, the Developer desires to rehabilitate the Building Site which is located within the unincorporated area of Greenville County; and

WHEREAS, the Developer had requested that Greenville County Council certify the Building Site as an abandoned building for purposes of applying for a credit against certain income taxes pursuant to the Act.

NOW, THEREFORE, BE IT RESOLVED BY GREENVILLE COUNTY COUNCIL:

Section 1. Developer has submitted to the County a request to certify the Building Site pursuant to Section 12-67-160 of the Act.

Section 2. Based solely on the information supplied by Developer and the County's search of its records, the County hereby certifies:

- (i) the Building Site constitutes an abandoned building as defined by Section 12-67-120(1) of the Act, and
- (ii) the geographic area of the Building Site is consistent with Section 12-67-120(2) of the Act.

Section 3. This Resolution provides no tax relief whatsoever and the County expresses no opinion regarding the availability of same to Developer beyond the certification contained herein.

Section 4. This Resolution shall become effective upon its enactment.

DONE IN REGULAR MEETING THIS _____ DAY OF SEPTEMBER, 2019.

Herman G. Kirven, Jr., Chairman
Greenville County Council

ATTEST:

Regina McCaskill
Clerk to Council

Joseph M. Kernel
Greenville County Administrator