No. ______

A RESOLUTION

TO PROVIDE CERTIFICATION AS PROVIDED BY THE SOUTH CAROLINA ABANDONED BUILDINGS REVITALIZATION ACT (S.C. CODE §§ 12-67-100 ET SEQ.) FOR THE BUILDING SITE AT 753, 755, 757, AND 759 S. WASHINGTON AVENUE, GREENVILLE, SOUTH CAROLINA (GREENVILLE COUNTY TAX MAP NO. 0224000101201).

WHEREAS, the South Carolina Abandoned Buildings Revitalization Act (the "Act") was enacted in Title 12, Chapter 67 of the South Carolina Code of Laws 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 increased job opportunities; and

WHEREAS, Section 12-67-120 of the Act defines "Abandoned Building" as a building or structure, which clearly may be delineated from other buildings or structures, at least sixty-six percent (66%) 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 (5) years immediately preceding the date on which the taxpayer files a "Notice of Intent to Rehabilitate"; and

WHEREAS, Section 12-67-120 of the Act defines "Building Site" as the abandoned building together with the parcel of land upon which it is located and other improvements located on the parcel, 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, corporate license fees, or insurance premium taxes, or a credit against local real property taxes levied by local taxing entities; and

WHEREAS, Dovetail Holding Group, LLC (the "Taxpayer") is the developer of and is responsible for the rehabilitation expenses associated with certain real property located at 753, 755, 757, and 759 S. Washington Avenue, Greenville, South Carolina, which property is further identified on Greenville County Tax Maps as Tax Map No. 0224000101201 (the "Property"); and

WHEREAS, the Property is located within the unincorporated area of the County of Greenville, South Carolina; and

WHEREAS, the Property contains a masonry building of approximately 10,450 square feet situated on approximately 0.84 acres; and

WHEREAS, the Taxpayer intends to rehabilitate the building site located on the Property for income-producing commercial purposes (the "Building Site"); and

WHEREAS, on July 9th, 2026, the Taxpayer filed a Notice of Intent to Rehabilitate the Property with the South Carolina Department of Revenue; and

WHEREAS, the Taxpayer has requested that the County of Greenville, by way of binding resolution pursuant to § 12-67-160 of the Act, certify that the Building Site is an abandoned building site as defined by § 12-67-120 of the Act;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE COUNTY OF GREENVILLE, SOUTH CAROLINA that the County of Greenville makes the following certifications as requested by the Taxpayer under the South Carolina Abandoned Buildings Revitalization Act (S.C. Code §§ 12-67-100 et seq.):

Section 1. The Taxpayer has submitted to the County a request pursuant to § 12-67-160 of the Act to certify that the Building Site located at 753, 755, 757, and 759 S. Washington Avenue, Greenville, South Carolina (Greenville County Tax Map No. 0224000101201), constitutes an abandoned building site (the "Request to Certify").

Section 2. The County has reviewed the Request to Certify, conferred with the Taxpayer, and conducted a review of its records concerning the Property.

Section 3. The County hereby certifies that: (i) the Building Site constitutes an abandoned building as defined by § 12-67-120(1) of the Act; and (ii) the geographic area of the Building Site is consistent with § 12-67-120(2) of the Act.

Section 4. This Resolution provides no tax relief whatsoever and the County expresses no opinion regarding the availability of any credit beyond the certification contained herein.

Section 5. This Resolution shall take effect upon its adoption.

DONE IN REGULAR MEETING THIS _____ DAY OF _____________, 2026.

Benton Blount
Chairman, Greenville County Council

ATTEST:

Regina McCaskill
Clerk to Council

Joseph M. Kernel
Greenville County Administrator