

SOUTH CAROLINA ABANDONED BUILDINGS REVITALIZATION ACT

ABANDONMENT EVIDENCE & SUPPORTING DOCUMENTATION

S.C. Code §§ 12-67-100 through 12-67-170

Developer / Taxpayer:	Dovetail Holding Group, LLC
Project Address:	753, 755, 757, 759 S. Washington Avenue, Greenville, SC 29611
Greenville County TMS No.:	0224000101201 (single parcel – not subdivided)
Intended Use:	Commercial Space – Dovetail Construction (primary occupant, construction company offices) + one additional commercial tenant
Building Size (±):	10,450 SF, Masonry / Heavy Timber Construction
Site Area (±):	0.84 Acres
Estimated Rehabilitation Expenses:	\$1,000,000
Estimated ABTC (25%):	\$250,000
Date of Document:	June 2026

I. PURPOSE OF THIS DOCUMENT

This document compiles evidence and supporting documentation to establish that the building site located at 753, 755, 757, and 759 S. Washington Avenue, Greenville, South Carolina (Greenville County TMS No. 0224000101201) constitutes an "abandoned building" as defined by § 12-67-120(1) of the South Carolina Abandoned Buildings Revitalization Act (the "Act"). This documentation supports:

- The Notice of Intent to Rehabilitate filed with the South Carolina Department of Revenue (income tax credit election under § 12-67-140(A)(1)); and
- The Request to Certify submitted to the Greenville County Council seeking a binding resolution certifying the building site pursuant to § 12-67-160.

II. STATUTORY STANDARD FOR ABANDONMENT

Under § 12-67-120(1) of the Act, an "abandoned building" means:

“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’.”

The evidence below establishes that 100% of the building at the subject parcel has been nonoperational for income-producing purposes for a period substantially exceeding five (5) consecutive years.

III. PROPERTY OVERVIEW & BUILDING HISTORY

A. Physical Description

Street Addresses:	753, 755, 757, 759 S. Washington Avenue, Greenville, SC 29611
Tax Map Number (TMS):	0224000101201 (single parcel, not subdivided)
Parcel Size:	±0.84 Acres
Building Gross SF:	±10,450 SF (single integrated structure served by four street addresses)
Construction Type:	Masonry exterior walls; heavy timber joists, beams, and roofing; concrete floors
Building Features:	Multiple loading docks and drive-in doors; sprinkler system
Current Condition:	Structure stabilized; no active tenant build-out or business operations

B. Building History

The building was constructed circa 1935 as part of Greenville's textile manufacturing era. The S. Washington Avenue corridor was part of the broader White Horse Mills industrial district, which supported cotton textile operations through much of the 20th century until the mid-1960s as the regional textile industry began its long decline.

The building reflects characteristic textile-era industrial construction: single-story masonry with heavy timber structural members, high ceilings, concrete slab floors, and multiple large-format loading and access openings designed for industrial operations. The four street addresses (753, 755, 757, 759) represent a single integrated structure on one parcel (TMS 0224000101201). The property will not be subdivided for ABTC purposes and is treated as one building site for credit calculation purposes (estimated credit: \$250,000).

IV. EVIDENCE OF ABANDONMENT

A. Current Physical Condition

As of June 2026, the structure has been stabilized but is not in active use:

- Building is in shell condition with no active tenant fit-out or business operations.
- Requires significant additional renovation.
- No interior partitioning, tenant improvements, or signage from any recent commercial occupancy.

PHOTOGRAPHIC EVIDENCE SOURCES:

Exhibit 1-A contains recent photographs of the property documenting its current condition.

Exhibit 1-B contains historical Google Street View imagery demonstrating that the property has remained abandoned for more than 5 years.

B. Certificate of Occupancy & Permit Records

Greenville County Business Registration: **FOIA request submitted**

V. INTENDED REHABILITATION & INCOME-PRODUCING USE

A. Developer / Taxpayer

Entity Name:	Dovetail Holding Group, LLC
Related Operating Entity:	Dovetail Construction (primary tenant) 14 Conestee Ave, Greenville, SC 29605
Principals:	Eric Segale and Chase Lanier
Phone:	864.502.8090
Website:	dovetailconstruction.us
Description:	Full-service commercial general contractor serving hospitality, light medical, and office sectors.

B. Intended Use

Dovetail Holdings, LLC intends to rehabilitate the building site for commercial use, constituting income-producing use for purposes of § 12-67-130(B). Planned tenant configuration:

- Primary Tenant: Dovetail Construction – construction company; principal operating entity affiliated with Dovetail Holdings, LLC, paying market-rate rent.
- Secondary Tenant: One (1) additional commercial tenant [TO BE IDENTIFIED].

The rehabilitation will convert the existing vacant industrial/flex shell into finished commercial space, including HVAC, interior partitioning, finishes, and all systems required for commercial occupancy.

C. Rehabilitation Cost Summary

Estimated Rehabilitation Expenses:	\$1,000,000
ABTC Credit Rate:	25%
Estimated Credit:	\$250,000 (25% × \$1,000,000)
Statutory Cap per Building Site:	\$700,000 (not applicable here – estimated credit well below cap)
Allowable Variance:	Actual expenses must be between 80% and 125% of estimated amount
Credit Schedule:	Taken in 3 equal annual installments of beginning in year placed in service
Unused Credit Carryforward:	5 years

Exhibit A-1



The photograph depicts a substantial roof collapse and vegetation growing within the building footprint. The extent of structural deterioration and natural encroachment demonstrates that the property has remained vacant and unmaintained for a prolonged period.



The photograph depicts an interior space containing accumulated debris and abandoned materials. The lack of active use, housekeeping, or maintenance is consistent with a building that has been vacant and unoccupied for an extended period.



The photographs above depict exposed electrical wiring hanging from the ceiling and building contents that appear to have remained undisturbed for an extended period. These conditions are indicative of long-term vacancy, deferred maintenance, and abandonment of the property.

Exhibit A-2



Pictured above: Photo of property from 2025



Pictured above: Google Map photo of property from June 2023



Pictured above: Google Map photo of property from September 2022



Pictured above: Google Map photo of property from April 2019



Pictured above: Google Map photo of property from November 2018



Pictured above: Google Map photo of property from March 2017



Pictured above: Google Map photo of property from August 2016

Historical Google Street View imagery demonstrates that the property has remained in a consistently vacant and deteriorated condition for over ten years. The unchanged condition of the building across successive years indicates a sustained lack of occupancy and reinvestment in the property.