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STAMPED IN RED

RESOLUTION NO.: R-2022-023

Certifying Building Sites as Abandoned Buildings Pursuant to the South Carolina Abandoned Buildings Revitalization Act, Title 12, Chapter 67, Section 12-67-100 et seq., of the South Carolina Code of Laws (1976), as amended, regarding the properties located at 936-938 Harden Street, Richland County TMS # 11405-07-20; 944-946 Harden Street, Richland County TMS# 11405-07-22 (portion); 948 Harden Street, Richland County TMS# 11405-07-25; and 950 Harden Street, Richland County TMS# 11405-07-01

WHEREAS, the South Carolina Abandoned Buildings Revitalization Act of 2013 (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 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.

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

WHEREAS, GL Malibu, LLC, a South Carolina limited liability company (the "Taxpayer"), is the owner and developer of certain real property located at 936-938 Harden Street, Richland County TMS # 11405-07-20; 944-946 Harden Street, Richland County TMS# 11405-07-22 (portion); 948 Harden Street, Richland County TMS# 11405-07-25; and 950 Harden Street, Richland County TMS# 11405-07-01 (the "Properties"); and,

WHEREAS, the Properties are located within the city limits of Columbia, South Carolina; and,

WHEREAS, the Taxpayer has requested that the City certify that the Building Sites are abandoned as authorized by Section 12-67-160; NOW THEREFORE,

BE IT RESOLVED by the Mayor and City Council this 15th day of March, 2022, that the City of Columbia makes the following certifications under the South Carolina Abandoned Buildings Revitalization Act of 2013 (S.C. Code Section 12-67-100, et seq.):

Section 1. The Properties are Abandoned Building Sites as defined in Section 12-67-120(1) as of the date of the filing of the Notice of Intent; and

Section 2. The geographic area of the sites is consistent with Section 12-67-120(2) of the Act.

BE IT FUTHER RESOLVED that words used in the singular number include the plural, and words used in the plural number include the singular.

Requested by:

Assistant City Manager Gentry



Mayor

Approved by:




City Manager

Approved as to form:



City Attorney

ATTEST:



City Clerk

Introduced: 3/15/2022

Final Reading: 3/15/2022



MEMORANDUM

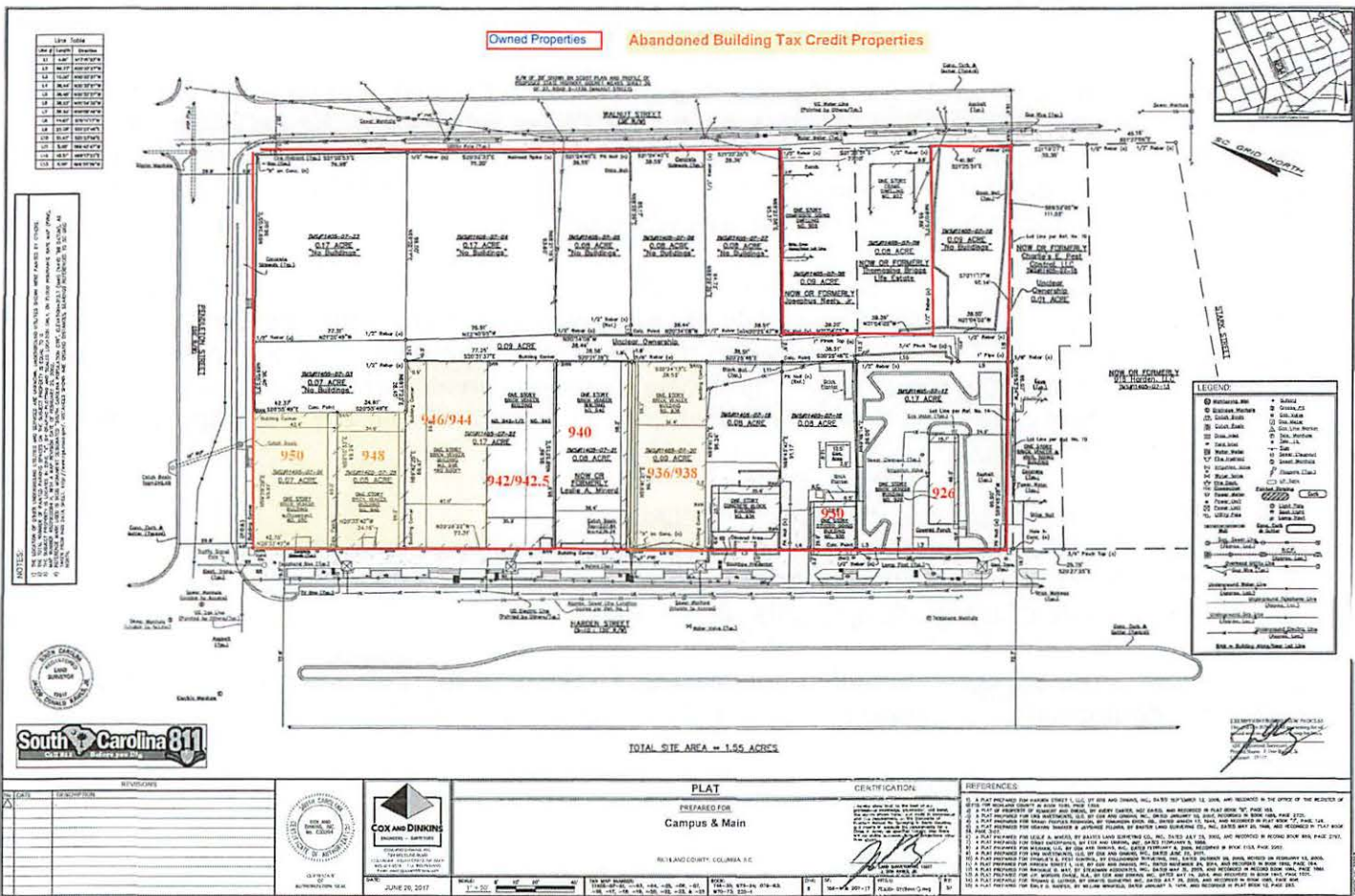
TO: Columbia City Council
CC: Teresa Wilson, City Manager
FROM: Krista Hampton, Director of Planning and Development Services
DATE: March 4, 2022
RE: Abandoned Building Tax Credit Certification – Harden Street Properties

Included for your consideration on the March 15, 2022 City Council agenda is a resolution to certify four properties in the 900 Block of Harden Street as meeting the definition of Abandoned Properties according to the South Carolina Abandoned Buildings Revitalization Act. This act provides for a property or income tax credit for the qualified redevelopment of properties substantially abandoned for five years or more.

This request is pursuing the state income tax credit and there will be no negative fiscal impact to the City of Columbia. The certification process was a provision the South Carolina Department of Revenue included in the most recent amendments to the act and states that an owner may request that the local governing jurisdiction certify that the property both meets the definition of an abandoned building and that the geographic area is consistent with the act.

The project is a mix of commercial uses to include:
950 Harden Street is the new location of the Spectrum retail/service location
936 Harden Street is the soon to open Flying Biscuit Cafe
946 and 948 Harden Street are available for lease

Staff reviewed the background documents related to these properties and finds that they meet the requirements of the act.

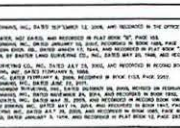
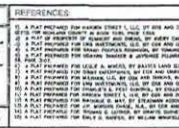
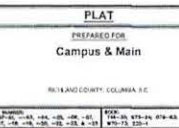
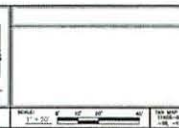


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NOTES:
1. THIS PLAT IS A PRELIMINARY PLAT AND IS NOT A FINAL PLAT. IT IS SUBJECT TO THE REVIEW AND APPROVAL OF THE SOUTH CAROLINA DEPARTMENT OF REVENUE.
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Per: \$10.00 County Tax: \$0.00
State Tax: \$0.00
John T. Higgins II
201702290
Horry County, SC

Harden Street Abandoned Building Tax Credit

