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RESOLUTION NO.: R-2024-060

*Certifying Building Site as an Abandoned Building 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 property located at 1213, 1217 and 1221 Pickens Street, Columbia, South Carolina, Richland County TMS # 11401-05-09, 11401-05-08, and 11401-05-07*

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; and,

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; and,

1527 Gervais Owner, LLC ("Gervais Owner") is the owner and developer of certain real property located at 1527 Gervais Street, which property is further identified on Richland County Tax Maps as TMS # 11401-05-10 (the "Gervais Property"). Gervais Owner was also the owner of certain real property located at 1213, 1217 and 1221 Pickens Street, which property is further identified on Richland County Tax Maps as TMS #s 11401-05-09, 11401-05-08, and 11401-05-07 (the "Property"), and Gervais Owner previously transferred the property to its affiliate, 1527 Gervais Phase 2, LLC (the "Taxpayer"); and

WHEREAS, the Gervais Property and the Property were previously operated as a single property prior to their acquisition by Gervais Owner; and

WHEREAS, the Property is located within the city limits of Columbia, South Carolina; and,

WHEREAS, Gervais Owner previously developed the Gervais Property for two separate uses and planned to develop the Property for a third separate use and therefore subdivided the Property into three separate units (each a "Building Site") as follows:

Unit 1: 2,593 SF of commercial space in existing building

Unit 2: 6,409 SF of residential apartments in existing building, along with common areas and amenities

Unit 3: 9,754 SF of short term rental residential apartments, along with common areas and amenities, in eight (8) new buildings to be constructed on the Property

WHEREAS, on August 20, 2022, Gervais Owner filed a Notice of Intent to Rehabilitate Unit with the South Carolina Department of Revenue; and

WHEREAS, on August 20, 2022, Gervais Owner filed a Notice of Intent to Rehabilitate Unit 2 with the South Carolina Department of Revenue; and

WHEREAS, on March 31, 2023, the Taxpayer filed a Notice of Intent to Rehabilitate Unit 3 with the South Carolina Department of Revenue, as amended by that certain Amendment to Notice of Intent to Rehabilitate filed with the South Carolina Department of Revenue on May 30, 2024; and

WHEREAS, the City previously issued Resolution No.: R-2022-056 certifying that each of the two separate units comprising Unit 1 and Unit 2 of the Property were abandoned as authorized by Section 12-67-160; and

WHEREAS, the Taxpayer has requested that the City certify that the separate unit comprising Unit 3 of the Property is abandoned as authorized by Section 12-67-160; NOW, THEREFORE,

BE IT RESOLVED by the Mayor and City Council this 6<sup>th</sup> day of August, 2024, 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.):

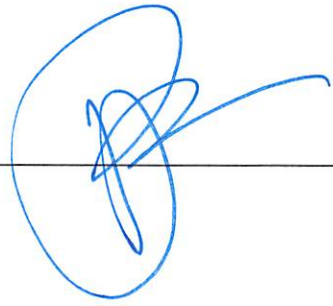
Section 1. The Property is an Abandoned Building Site as defined in Section 12-67-120(1); and

Section 2. The geographic area of the Building Site designated as Unit 3 is consistent with Section 12-67-120(2) of the Act.

Requested by:

Assistant City Manager Gentry

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Mayor



Approved by:

Debra B. Wilson  
City Manager

Approved as to form:

[Signature]  
City Attorney

ATTEST:

Lekeia M. Hammond  
City Clerk

Introduced: 8/6/2024  
Final Reading: 8/6/2024

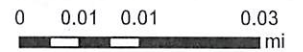


1213,1217, 1221 Pickens

This map was prepared using  
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City of Columbia - GIS Division

7/3/2024 11:34 AM



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