ORIGINAL

RESOLUTION NO.: R-2026-049

Certifying One (1) building site as an Abandoned Building Pursuant to the South Carolina Abandoned Buildings Revitalization Act of 2013, Title 12, Chapter 67, Section 12-67-100 et seq., of the Code of Laws of South Carolina (1976), as amended, regarding property located at 911 Gervais Street, Columbia, South Carolina, and having Richland County Tax Map No. R09013-11-13

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".

(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, Avant-Dispensary, LLC & Sumter Street Company LLC as Tenants in Common (the "Taxpayers") is the developer of certain real property located at 911 Gervais Street, in the City of Columbia, County of Richland, South Carolina, which property is further identified as Richland County Tax Map No. R09013-11-13; and

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

WHEREAS, the Taxpayer plans to develop the Property for retail or hospitality use by rehabilitating the existing structure (the "Building Site") on the site; and

WHEREAS, the Taxpayer has filed, or will file, one (1) Notice of Intent to Rehabilitate this abandoned building site with the South Carolina Department of Revenue; and

WHEREAS, the Taxpayer has requested that the City of Columbia, by way of a binding resolution, pursuant to Section 12-67-160(A) of the Act, certify that this Building Site is an eligible abandoned building site as defined by Section 12-67-120.

NOW, THEREFORE, by the Mayor and City Council of the City of Columbia, South Carolina, this 21st day of July, 2026, as follows:

Section 1. The Taxpayer has submitted to the City's Planning and Development Services Department a request for a binding resolution to certify the Building Site as abandoned pursuant to Section 12-67-160 of the Act (the "Request to Certify").

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

Section 3. The City hereby certifies that: (i) the Property consists of one (1) existing building on one (1) abandoned building site as defined in Section 12-67-120(1) of the Act, (ii) the geographic area of this Building Site is consistent with Section 12-67-120(2) of the Act; (iii) the property is owned by the Taxpayer, (iv) the rehabilitation of this building meets the purposes of the Act as set forth in S.C. Code Section 12-67-110 and S.C. Code Section 12-67-130(B), and (v) this resolution is intended to comply with the certification requirements set forth in S.C. Code Section 12-67-160.

Requested by:

Jeff Palen, Assistant City Manager

Mayor

Approved by:

City Manager

Approved as to form:

City Attorney

ATTEST:

City Clerk

Introduced: 07/21/2026
Final Reading: 07/21/2026