

**RESOLUTION NO.: R-2017-112**

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*Certifying the McCants School 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 Edgefield Street and Lyles Street, City of Columbia, TMS #09107-16-34, 09107-16-35, 09107-16-36, 09107-16-37, 09107-16-38, 09107-16-39, 09107-16-40, 09107-16-41, 09107-16-42, 09107-16-43, 09107-16-44, 09107-16-45, 09107-16-47, 09107-16-48, 09107-16-49, 09107-16-50, and 09107-16-52*

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 either for a credit against certain income taxes, license fees or premium taxes, or a credit against local real property taxes; and,

WHEREAS, McCants Partners, LLC ("McCants" or the "Taxpayer") is the owner and developer of certain real property known as the McCants School located at Edgefield Street and Lyles Street, Columbia, South Carolina, as referenced in deed dated July 5, 2016 and recorded July 8, 2016 in the Richland County Register of Deeds Office in Book 2127 at Page 2842, which property is further identified on Richland County Tax Maps as TMS Nos. 09107-16-34, 09107-16-35, 09107-16-36, 09107-16-37, 09107-16-38, 09107-16-39, 09107-16-40, 09107-16-41, 09107-16-42, 09107-16-43, 09107-16-44, 09107-16-45, 09107-16-47, 09107-16-48, 09107-16-49, 09107-16-50, and 09107-16-52 (the "Property"); and,

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WHEREAS, on January 31, 2017, McCants filed a Notice of Intent to Rehabilitate the Property with the South Carolina Department of Revenue; and,

WHEREAS, the Property is 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 defined by Section 12-67-120; NOW THEREFORE,

BE IT RESOLVED by the Mayor and City Council this 21st day of November, 2017, that the City of Columbia makes the following certifications as requested by McCants Partners, LLC under the South Carolina Abandoned Buildings Revitalization Act of 2013 (S.C. Code Section 12-67-100, et seq.):

Section 1. The Taxpayer has submitted to the City a request to certify each of the Building Sites 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 concerning the Property.

Section 3. The City hereby certifies that (i) each of the Building Sites are separate abandoned building sites as defined in Section 12-67-120(1) of the Act, and (ii) the geographic area of each of the Building Sites is consistent with Section 12-67-120(2) of the Act.

Requested by:

Assistant City Manager Gentry

  
\_\_\_\_\_  
Mayor

Approved by:

  
\_\_\_\_\_  
City Manager

Approved as to form:

  
\_\_\_\_\_  
City Attorney

ATTEST:

  
\_\_\_\_\_  
City Clerk

Introduced: 11/21/2017

Final Reading: 11/21/2017