**RESOLUTION NO. 24-005**

*Certifying a Building site as an Abandoned Building Site 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 property located at 200 & 228 North Main Street, Mullins, South Carolina, Marion County Property Tax ID No. 4070314000000. (the "Property").*

**WHEREAS,** the South Carolina Abandoned Buildings Revitalization Act of 2013, as amended, (the "Act") was enacted in Title 12, Chapter 67 of the South Carolina Codes 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 (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." 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.

...

(6) "Rehabilitation Expense" means the expense or capital expenditures incurred in the rehabilitation, demolition, renovation or redevelopment of the building site, including without limitations, the renovation or redevelopment of existing buildings, environmental remediation, site improvements, and the construction of new buildings and other improvements on the building site.

**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,

**WHEREAS,** ***Webster Historical Properties, LLC***, or its assigns, (the "Owner" or "Owners" or the "Taxpayer" or the "Taxpayers") owns real property located at 200 & 208North Main Street, Mullins, South Carolina, Marion County Property Tax Number 4070314000000 (the "Property "); and,

**WHEREAS,** The Property consist of one (1) existing building with approximately 6795 square feet of finished space; and,

**WHEREAS**, the Property is located within the City of Mullins in Marion County, South Carolina; and,

**WHEREAS**, the Taxpayer plans to renovate or rehabilitate the existing building on the site and otherwise develop the site for retail, residential rental or other usage (the "Building Site").

**WHEREAS,** the Taxpayer has filed a Notice of Intent to Rehabilitate with the South Carolina Department of Revenue to rehabilitate the Abandoned Building located on the identified parcel and will incur Rehabilitation Expanses as defined in S.C. Code Section 12-67-120(6); and

**WHEREAS**, the Taxpayer has requested the City of Mullins, by way of a binding resolution pursuant to Section 12-67-160(A) of the Act, to certify that the Building Site is an Abandoned Building Site as defined by Section 12-67-120.

**NOW, THEREFORE, BE IT RESOLVED BY THE MULLINS CITY COUNCIL,** this 9th day of April, 2024 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 Site pursuant to Section 12-67-160 of the Act (the "Request to Certify").

**Section 2:** The Property contains one (1) Abandoned Building Site as defined by Section 12-67-120(1) of the Act; and,

**Section 3**: The geographic area of the one (1) Building Site is consistent with Section 12-67-120(2) of the Act.

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

Mayor Robert L. Woodbury

ATTEST:

Felicia Sawyer-Norton

Felicia Sawyer-Norton, Clerk