

RESOLUTION NUMBER 988

Certifying a Building Site as an Abandoned Building Pursuant to the South Carolina Abandoned Buildings Revitalization Act, at property located at 17 North Main Street, Sumter, South Carolina, Sumter County PIN NUMBER 2281205010 (formerly having the address of 15 and 17 North Main Street, Sumter, S.C.)

- 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 non-operational 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,
- WHEREAS,** Sumter Opera House, LLC ("Taxpayer/Owner") is the owner and developer of certain real property located at 17 North Main Street, Sumter, S.C., which property is further identified on Sumter County PIN Number 2231205010 (the "Sumter Property").
- WHEREAS,** the Property is located within the city limits of Sumter, South Carolina; and,
- WHEREAS,** on April 10, 2025, Sumter Opera House, LLC, as Owner, filed a Notice of Intent to Rehabilitate Unit 1 with the South Carolina Department of Revenue; and

WHEREAS, on April 10, 2025, Sumter Opera House, LLC, as Owner, filed a Notice of Intent to Rehabilitate Unit 2 with the South Carolina Department of Revenue; and

WHEREAS, Sumter Opera House, LLC, as Taxpayer, has requested that the City of Sumter certify, by binding resolution, that each of the two (2) units is abandoned as authorized by Section 12-67-160, and has provided as support for the certification, the Affidavit of Howard Owens, dated November 7, 2024, a copy of which is attached to this Resolution,

NOW, THEREFORE, BE IT RESOLVED by the Council that the City of Sumter 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 Units 1 and 2 is consistent with Section 12-67-120(2) of the Act.

BE IT FURTHER RESOLVED that this Resolution shall take effect upon its adoption.

ADOPTED IN COUNCIL ASSEMBLED THIS 3RD DAY OF JUNE 2025.

CITY OF SUMTER, SOUTH CAROLINA

David P. Merchant, Mayor

James B. Blassingame, Mayor Pro Tempore

Calvin K. Hastie, Sr., Councilman

Colin C. Davis, Councilman

Gifford M. Shaw, Councilman

Anthony Gibson, Councilman

Rebecca Lynn Kennedy, Councilwoman

ATTEST:

Linda D. Hammett, City Clerk