



Barcode ID: 409629 Type: DEED
 Recorded: 09/15/2025 at 09:12:47 AM
 Fee Amt: \$0.00
 Saluda County, South Carolina, Clerk of Court, Regist
 Sheri Coleman - Clerk of Court, Register of Deeds
 File# 2025-00016961 Page 1 of 6

BK **1517** PG **8-13**

STATE OF SOUTH CAROLINA)
)
 COUNTY OF SALUDA)

ORDINANCE NO. 01-25

AN ORDINANCE APPROVING THE SALE OF REAL PROPERTY LOCATED ON HIGHWAY 178 SALUDA, SOUTH CAROLINA TO INDUSTRIAL MECHANICAL SERVICES, INC.

WHEREAS, Section 4-9-130 of the Code of Laws of South Carolina 1976, as amended, and Section 2-58 of the Code of Ordinances of Saluda County, South Carolina (the "**Code**") require the County Council of Saluda County (the "**Council**") to act by ordinance following public hearing prior to taking final action to sell, lease, or contract to sell or lease real property owned by Saluda County, South Carolina (the "**County**");

WHEREAS, Code Section 2-33 gives the Council sole authority to enter into contracts, agreements, or other documents on behalf of the County and authorizes only the County Administrator and Council Chairman to sign on its behalf;

WHEREAS, the County is the owner of record of a tract of property located on Batesburg Highway, Saluda, Saluda County, South Carolina 29138, identified as Tax Map No. 100-00-00-065;

WHEREAS, Industrial Mechanical Services, Inc. has offered to purchase an approximate three-acre parcel of this property to be shown divided on a Plat to be submitted to Saluda County, (the "**Property**"), and attached as Exhibit B, and the County has agreed to sell the Property to Industrial Mechanical Services, Inc.;

WHEREAS, the Council has determined that it is in the best interests of the County and its residents to sell the Property to Industrial Mechanical Services, Inc., pursuant to the material terms set forth in the associated purchase sale agreement (the "**Purchase and Sale Agreement**" or "**Agreement**"); and

WHEREAS, the Council has further determined that it is in the best interests of the County and its residents to authorize either the Saluda County Administrator or Council Chairman to execute the Agreement, deed conveying the Property to Industrial Mechanical Services, Inc., and any additional closing documents.

NOW, THEREFORE, BE IT ORDAINED by the County Council of Saluda County, the governing body of Saluda County, as follows:

Section 1. Findings of Fact. The findings of fact set forth in the above recitals are incorporated by reference as if restated verbatim.

Section 2. The County Administrator and Council Chairman are authorized on behalf of the County to execute and deliver the Purchase and Sale Agreement between Industrial Mechanical Services, Inc. and Saluda County, South Carolina. This Agreement shall be in substantially the same form as the agreement attached as Exhibit A.

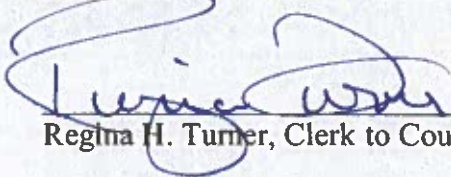
Section 3. The sale, by appropriate deed, of the county-owned property described above and in the attached Agreement is approved and authorized. The deed shall be prepared or approved by the County Attorney and approved by either or both the County Administrator or Council Chairman prior to execution.

Section 4. The County Administrator and Council Chairman are additionally authorized on behalf of the County to sign the deed and such other affidavits, agreements, assignments, notices, certificates, settlement statements, instruments, and other documents that may be required and that either or both of them may deem necessary to consummate the transaction set forth in the Purchase and Sale Agreement, all with such changes as may be approved by either or both of them, with approval to be conclusively by either or both of their signatures.

This ordinance shall take effect immediately upon adoption following public hearing.

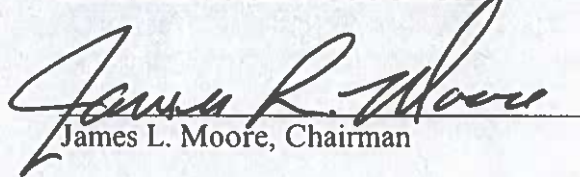
DONE, RATIFIED, AND ADOPTED THIS 12th DAY OF MAY, 2025.

ATTEST:



Regina H. Turner, Clerk to Council

SALUDA COUNTY COUNCIL



James L. Moore, Chairman

First Reading: March 10, 2025
Second Reading: April 14, 2025
Public Hearing: April 14, 2025
Third Reading: May 12, 2025

STATE OF SOUTH CAROLINA)

)

COUNTY OF SALUDA)

CONTRACT OF SALE
(amended to reflect correct acreage)

This Contract of Sale (the "Agreement") is made this 10th day of September, 2025, the latest date of execution by either party to this Agreement (the "Effective Date"), by and between **Industrial Mechanical Services, Inc.**, hereinafter known as "Purchaser," and **Saluda County**, hereinafter known as "Seller." Purchaser agrees to buy, and Seller agrees to sell, that approximately 4.12 acre lot or parcel of land (approximately 3 acres of which is developable), with the buildings and improvements thereon, if any, located in Saluda County, State of South Carolina and identified on the Plat Prepared for Industrial Mechanical Services, Inc. dated August 28, 2025 and attached as Exhibit A for reference, to be subdivided from the larger tract bearing **Saluda County Tax Map Number 100-00-00-065 and being located on Batesburg Highway**, subject to all covenants of record (provided they do not make the title unmarketable) and to all governmental statutes, ordinances, rules, and regulations.

The "Purchase Price" is \$15,000.00 to be paid as follows: upon delivery of a deed as hereinafter provided at the Closing of this transaction (the "Closing").

The "Earnest Money Deposit" is \$3,000.00 and must be delivered to McCutchen McLean, LLC no later than 48 hours of the Agreement being executed by the Purchaser. McCutchen McLean, LLC can accept this in the form of a Cashier's Check or wire transfer.

CLOSING COSTS AND MISCELLANEOUS COSTS

All costs and expenses ("Closing Costs") shall be paid and/or assessed at Closing as follows:

- A. Real Estate Taxes for the year of Closing shall be pro-rated based on a 365-day year. If property taxes are due and not paid, they will be paid at closing.
- B. Purchaser agrees to pay for all other Closing Costs, with the exception of those allocated to Seller below, including, but not limited to: title search, title insurance, lender's fees, appraisal, Purchaser's attorney's fees, deed stamps, and recording costs.
- C. Seller agrees to pay for Seller's portion of closing costs, including but not limited to: deed preparation fee, payoff fee (if applicable), and a wire fee (if applicable).

CONVEYANCE
DATE OF CLOSING

Seller agrees to convey marketable title and deliver a proper statutory deed in fee simple, free of encumbrances except as herein stated. The deed shall be prepared in the name of **Industrial Mechanical Services, Inc.** and be delivered at the stipulated place of Closing, and the transaction shall be closed on or before THIRTY (30) days from the Effective Date (the "Closing Date").

Possession of said property will be given to Purchaser on the Closing Date.

CASH TO CLOSE

Purchaser must have CASHIER'S CHECK, CERTIFIED FUNDS, or WIRE TRANSFERRED FUNDS when closing this transaction.

CONTINGENCY

A. Financing Contingency

The closing is NOT contingent on the Purchaser(s) obtaining financing.

B. Survey

Purchaser will be ordering a new survey, which shall be completed prior to closing.

C. Buildable

Purchaser wants to make sure the land is buildable and can hold a 100X200 shop with office and parking lot.

DISBURSING AGENT

It is agreed by both parties that all monies paid under this Agreement at Closing shall pass through the trust account of the closing attorney who shall act as disbursing agent for both parties hereto.

EXTENSION AGREEMENT

IF APPLICABLE - If Purchaser's loan has been approved but not closed within the stipulated time limits of this Agreement, then both parties agree to extend the Closing Date for a period not to exceed ten (10) days from original Closing Date. Parties may otherwise agree to a different extension in writing signed by both parties.

HOME WARRANTY COVERAGE

Purchaser and Seller agree that a home warranty will not be provided at closing.

PROPERTY SOLD "AS-IS" WITH RIGHT TO TERMINATE

Purchaser and Seller agree that the property is sold AS IS with the right to terminate. Purchaser will have a ten (10) business day due diligence period, beginning the Effective Date, to conduct at Purchaser's sole expense whatever non-destructive inspections, examinations, and testing of the property that Purchaser deems appropriate and necessary.

Seller will have no obligation to make repairs or replacements to the property or provide concessions as a result of the inspections. Purchaser may proceed under the terms of this contract or void the Contract by providing written notice to the Seller, prior to the expiration of the due diligence period, with earnest money being released to the Purchaser.

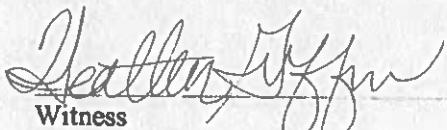
ENTIRE AGREEMENT

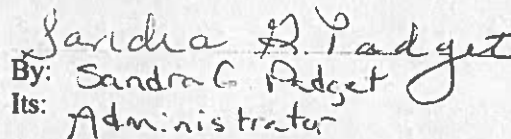
The parties hereto agree that this Agreement expresses the entire agreement between the parties related to the terms of the sale of real estate, and that the Agreement shall be binding on both parties, their heirs, personal representatives, successors and assigns.

SIGNATURES BELOW SIGNIFY ACCEPTANCE OF ALL TERMS AND CONDITIONS STATED HEREIN.

In witness whereof, Seller hereby executes this Agreement and accepts all terms and conditions stated herein this 10th day of September, 2025.

SELLER:
Saluda County

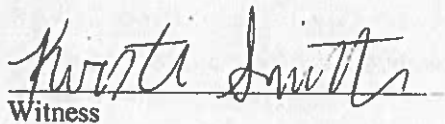

Witness


By: Sandra G. Padgett
Its: Administrator

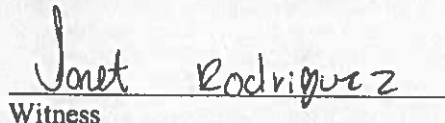

Witness

In witness whereof, Purchaser hereby execute this Agreement and accepts all terms and conditions stated herein this 10th day of September, 2025.

PURCHASER:
Industrial Mechanical Services, Inc.


Witness


By: Jorge A. Rivera
Its:


Witness

THIS PROPERTY IS SUBJECT TO ALL EASEMENTS, RIGHTS-OF-WAY, RESTRICTIVE COVENANTS, BUILDING SETBACKS, ZONING AND OTHER LAND USE REGULATIONS OR RESTRICTIONS AND ENVIRONMENTAL LAWS, BE THEY OF RECORD OR ON THE GROUND AND ALSO SUBJECT TO ANY MORTGAGES, LIENS OR FACTS THAT MAY BE REVEALED BY AN ACCURATE AND CURRENT TITLE SEARCH.

THERE MAY BE UNDERGROUND UTILITIES ON THIS PROPERTY THAT ARE NOT VISIBLE AT THE SURFACE THAT ARE NOT SHOWN HEREON.

ALL IP'S ARE 6/8" REBAR UNLESS NOTED OTHERWISE.

SUBSURFACE CONDITIONS, ENVIRONMENTAL CONDITIONS AND WETLAND/FLOOD CONDITIONS WERE NOT EXAMINED OR CONSIDERED AS A PART OF THIS SURVEY.

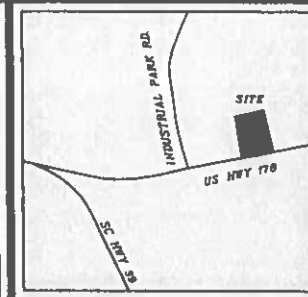
CERTIFICATION OF THIS PLAT AND IT'S USE IS FOR THOSE PARTIES FOR WHOM IT IS PREPARED ONLY, AND IS NOT TRANSFERABLE.

COPYRIGHT 2025 MONUMENT SURVEYS LLC.

I HEREBY STATE THAT TO THE BEST OF MY KNOWLEDGE INFORMATION AND BELIEF THE SURVEY SHOWN HEREON WAS MADE IN ACCORDANCE WITH THE REQUIREMENTS OF THE MINIMUM STANDARDS MANUAL FOR THE PRACTICE OF LAND SURVEYING IN SOUTH CAROLINA AND MEETS OR EXCEEDS THE REQUIREMENTS FOR A RTE GNSS AND VRS GNSS SURVEY AS SPECIFIED.

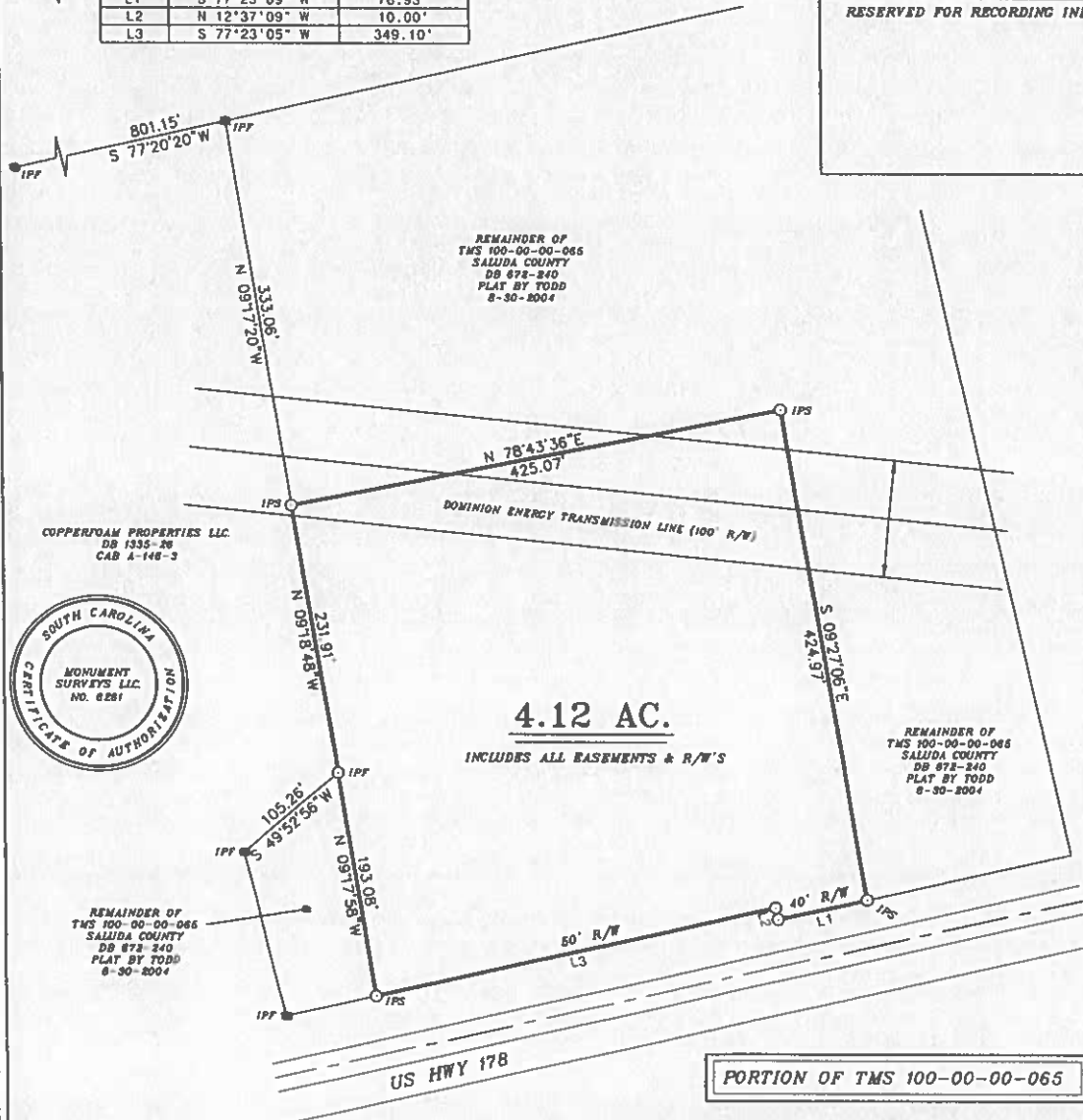
LEGEND:
IPS - Iron Pin Set
IPF - Iron Pin Found
L. Knd. - Litter Knot
CL - Center Line
OEL - Overhead Elec. Line
Spk. - Spikes
Con. Mon. - Concrete Monument
R/W - Right Of Way

Course	Bearing	Distance
L1	S 77°23'09" W	76.93'
L2	N 12°37'09" W	10.00'
L3	S 77°23'05" W	349.10'



RESERVED FOR COUNTY APPROVAL

RESERVED FOR RECORDING INFO



HUNTER G. PRICE PLS 31551
8-28-2025



MONUMENT SURVEYS LLC.
200 DENNY HWY.
SALUDA, S.C. 29138
864-445-9396

PLAT PREPARED FOR
INDUSTRIAL MECHANICAL SERVICES, INC.

SALUDA COUNTY
AUG. 28, 2025

SOUTH CAROLINA
SCALE: 1"=100'



SALC0825

McCutchen McLean, LLC
 ALTA Universal ID: 1232363
 111 Columbia Avenue
 Chapin, SC 29036
 (803) 785-4529

ALTA Combined Settlement Statement

File #:	25-136	Property	4.12 acres - Batesburg Highway	Settlement Date	09/15/2025
Print Date & Time:	09/10/2025 at 05:04 PM EDT		Saluda, SC 29138	Disbursement Date	09/15/2025
Attorney:	James L McCutchen	Buyer	Industrial Mechanical Services Inc.		
Settlement Location:	111 Columbia Avenue Chapin, SC, 29036		PO Box 2426 Leesville, SC 29070		
		Seller	Saluda County, South Carolina		
			100 East Church Street Saluda, SC 29138		
		Lender			

Seller			Buyer	
Debit	Credit		Debit	Credit
		Financial		
	\$15,000.00	Sale Price of Property	\$15,000.00	
		Deposit		\$3,000.00
		Government Recording and Transfer Charges		
		Government recording charges	\$15.00	
		Transfer taxes	\$55.50	
		Survey Fee, Plot Plan to Saluda County, South Carolina	\$25.00	
		Title Charges & Escrow / Settlement Charges		
		Settlement or closing fee to McCutchen McLean, LLC	\$1,750.00	
		Owner's title insurance to First American Title Insurance Company	\$100.00	
		Title Search to McCutchen McLean, LLC	\$850.00	
		Technology Fee to McCutchen McLean, LLC	\$75.00	
\$350.00		Settlement/Doc Prep to McCutchen McLean, LLC		
\$100.00		Courier/Wire Fee to McCutchen McLean, LLC		
Seller			Buyer	
Debit	Credit		Debit	Credit
\$450.00	\$15,000.00	Subtotals	\$17,870.50	\$3,000.00
		Due from Buyer		\$14,870.50
\$14,550.00		Due to Seller		
\$15,000.00	\$15,000.00	Totals	\$17,870.50	\$17,870.50

Acknowledgement

We/I have carefully reviewed the Settlement Statement and find it to be a true and accurate statement of all receipts and disbursements made on my account or by me in this transaction and further certify that I have received a copy of the Settlement Statement.

We/I authorize McCutchen McLean, LLC to cause the funds to be disbursed in accordance with this statement.

Industrial Mechanical Services Inc., a South Carolina Corporation

Saluda County, South Carolina

By:

Jorge Alberto Rivera

Date

By:

Sandra G. Padget 9/15/2025

Sandra G. Padget, Saluda County Administrator

Date

Settlement Agent

Date

MCCUTCHEEN MCLEAN LLC
P.O. Box 1616
LEXINGTON, SC 29071

STATE OF SOUTH CAROLINA)

COUNTY OF SALUDA) TITLE TO REAL ESTATE

All that certain piece, parcel or tract of land, with any improvements thereon, if any, situate, lying and being in the County of Saluda, State of South Carolina, containing approximately 4.12 acres, more or less, and being more accurately depicted on a plat prepared for Industrial Mechanical Services, Inc. by Monument Surveys LLC dated August 28, 2025 and recorded in the Office of the Clerk of Court for Saluda County on September _____, 2025 in Plat Book _____ at page _____. Reference is made to said plat for a more complete and accurate description, be all measurements a little more or less.

TMS No.: a portion of 100-00-00-065

Grantees' Address: P. O. Box 2426, Leesville, SC 29070

TO HAVE AND TO HOLD, all and singular the premises before mentioned unto the Grantee, its successors and assigns, forever.

And the Grantor does hereby bind itself and its successors and assigns, to warrant and forever defend all and singular the premises unto the Grantee, its Successors and Assigns, against itself and its successors and assigns, and against every person whomsoever lawfully claiming or to claim the same, or any part thereof.

Any reference in this instrument to the singular shall include the plural, and vice versa. Any reference to one gender shall include the others, including the neuter. Such words of inheritance shall be applicable as are required by the gender of the Grantees.

IN WITNESS WHEREOF, the Grantor has hereunto set its hand and seal on this 15th day of September, 2025.

**SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:**

Heather Tiffin
Witness
Regina H. Turner
Witness/Notary

GRANTOR:

Saluda County

Sandra G. Padget
By: Sandra G. Padget
Its: Administrator

STATE OF SOUTH CAROLINA)

ACKNOWLEDGMENT

COUNTY OF SALUDA)

S.C. § 30-5-30(C)

I, the undersigned Notary Public for the State of South Carolina, do hereby certify that the Grantor, Saluda County, By: Sandra G. Padget, Its: Administrator, personally appeared before me this day and acknowledged the due execution of the foregoing instrument.

Witness my hand and official seal this 15 day of September, 2025.

Regina H. Turner (L.S.)
Notary Printed Name: Regina H. Turner
Notary Public for South Carolina
My Commission Expires: 8-29-32

STATE OF SOUTH CAROLINA

COUNTY OF SALUDA

AFFIDAVIT

PERSONALLY appeared before me the undersigned, who being duly sworn, deposes and says:

1. I have read the information on this affidavit and I understand such information.
2. The property being transferred is located at 4.12 acres, Batesburg Highway, Saluda, South Carolina, bearing Saluda County Tax Map Number a portion of 100-00-00-065, and was transferred by Saluda County to Industrial Mechanical Services Inc. on September 15, 2025.
3. Check one of the Following: The Deed is

- (a) ☒ Subject to the deed recording fee as a transfer for consideration paid or to be paid in money or money's worth.
- (b) ☐ Subject to the deed recording fee as a transfer between a corporation, a partnership, or other entity and a stockholder, partner, or owner of the entity, or is a transfer to a trust or as a distribution to a trust beneficiary.
- (c) ☐ Exempt from the deed recording fee because (See Information section of this affidavit),

(If exempt, please skip items 4-7, and go on to item 8 of this affidavit.)

If exempt under exemption #14 as described in the information section of this affidavit, did the agent and principal relationship exist at the time of the original sale and was the purpose of this relationship to purchase realty? Check Yes ☐ or No ☐

4. Check one of the following if either item 3(a) or item 3(b) above has been checked (See Information section of this affidavit):

- (a) ☒ The fee is computed on the consideration paid or to be paid in money or money's worth in the amount of \$15,000.00.
- (b) ☐ The fee is computed on the fair market value of the realty which is
- (c) ☐ The fee is computed on the fair market value of the realty as established for property tax purposes which is

5. Check yes ☐ or no ☒ to the following: A lien or encumbrance existed on the land, tenement, or realty before the transfer and remained on the land, tenement, or realty after the transfer. (This includes, pursuant to Code Section 12-59-140IE)(6), any lien or encumbrance on realty in possession of a forfeited land commission which may subsequently be waived or reduced after the transfer under a signed contract or agreement between the lien holder and the buyer existing before the transfer.) If "yes", the amount of the outstanding balance of this lien or encumbrance is:

6. The deed recording fee is computed as follows:

- (a) Place the amount listed in item 4 above here: 15,000.00
- (b) Place the amount listed in item 5 above here: \$ 0.00
(If no amount is listed, place zero here.)
- (c) Subtract line 6(b) from line 6(a) and place result here: 15,000.00

7. The deed recording fee due is based on the amount listed on line 6(c) above and the deed recording fee due is: \$55.50

8. As required by Code Section 12-24-70, I state that I am a responsible person who was connected with the transaction as: Grantor.

9. I understand that a person required to furnish this affidavit who willfully furnishes a false or fraudulent affidavit is guilty of a misdemeanor and, upon conviction, must be fined not more than one thousand dollars or imprisoned not more than one year, or both.

SWORN to before me this 15 day of September, 2025.

Notary Public for South Carolina
My Commission Expires:

Sandra G. Padget
Responsible Person Connected with the Transaction

Sandra G. Padget, Administrator, Saluda County, South Carolina
Sandra G. Padget
Print or type the above name here

INFORMATION

Except as provided in this paragraph, the term "value" means "the consideration paid or to be paid in money or money's worth for the realty." Consideration paid or to be paid in money's worth includes, but is not limited to, other realty, personal property, stocks, bonds, partnership interest and other intangible property, the forgiveness or cancellation of a debt, the assumption of a debt, and the surrendering of any right. The fair market value of the consideration must be used in calculating the consideration paid in money's worth. Taxpayers may elect to use the fair market value of the realty being transferred in determining fair market value of the consideration. In the case of realty transferred between a corporation, a partnership, or other entity and a stockholder, partner, or owner of the entity, and in the case of realty transferred to a trust or as a distribution to a trust beneficiary, "value" means the realty's fair market value. A deduction from value is allowed for the amount of any lien or encumbrance existing on the land, tenement, or realty before the transfer and remaining on the land, tenement, or realty after the transfer. Taxpayers may elect to use the fair market value for property tax purposes in determining fair market value under the provisions of the law.

Exempted from the fee are deeds:

- (1) transferring realty in which the value of the realty, as defined in Code Section 12-24-30, is equal to or less than one hundred dollars;
- (2) transferring realty to the federal government or to a State, its agencies and departments, and its political subdivisions, including school districts;
- (3) that are otherwise exempted under the laws and Constitution of this State or of the United States;
- (4) transferring realty in which no gain or loss is recognized by reason of Section 1041 of the Internal Revenue Code as defined in Section 12-6-40(A);
- (5) transferring realty in order to partition realty as long as no consideration is paid for the transfer other than the interests in the realty that are being exchanged in order to partition the realty;
- (6) transferring an individual grave space at a cemetery owned by a cemetery company licensed under Chapter 55 of Title 39;
- (7) that constitute a contract for the sale of timber to be cut;
- (8) transferring realty to a corporation, a partnership, or a trust in order to become, or as, a stockholder, partner, or trust beneficiary of the entity provided no consideration is paid for the transfer other than stock in the corporation, interest in the partnership, beneficiary interest in the trust, or the increase in value in such stock or interest held by the grantor. However, the transfer of realty from a corporation, a partnership, or a trust to a stockholder, partner, or trust beneficiary of the entity is subject to the fee even if the realty is transferred to another corporation, a partnership, or trust;
- (9) transferring realty from a family partnership to a partner or from a family trust to a beneficiary, provided no consideration is paid for the transfer other than a reduction in the grantee's interest in the partnership or trust. A "family partnership" is a partnership whose partners are all members of the same family. A "family trust" is a trust, in which the beneficiaries are all members of the same family. The beneficiaries of a family trust may also include charitable entities. "Family" means the grantor and the grantor's spouse, parents, grandparents, sisters, brothers, children, stepchildren, grandchildren, and the spouses and lineal descendants of any of the above. A "charitable entity" means an entity which may receive deductible contributions under Section 170 of the Internal Revenue Code as defined in Section 12-6-40(A);
- (10) transferring realty in a statutory merger or consolidation from a constituent corporation to the continuing or new corporation;
- (11) transferring realty in a merger or consolidation from a constituent partnership to the continuing or new partnership; and,
- (12) that constitute a corrective deed or a quitclaim deed used to confirm title already vested in the grantee, provided that no consideration of any kind is paid or is to be paid under the corrective or quitclaim deed.
- (13) transferring realty subject to a mortgage to the mortgagee whether by a deed in lieu of foreclosure executed by the mortgagee or deed pursuant to foreclosure proceedings.
- (14) transferring realty from an agent to the agent's principal in which the realty was purchased with funds of the principal, provided that a notarized document is also filed with the deed that establishes the fact that the agent and principal relationship existed at the time of the original purchase as well as for the purpose of purchasing the realty.
- (15) transferring title to facilities for transmitting electricity that is transferred, sold, or exchanged by electrical utilities, municipalities, electric cooperatives, or political subdivisions to a limited liability company which is subject to regulation under the Federal Power Act (16 U.S.C. Section 791 (a)) and which is formed to operate or to take functional control of electric transmission assets as defined in the Federal Power Act.

S. J. LECHE 201

1350

dor.sc.gov



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SELLER'S AFFIDAVIT NONRESIDENT SELLER WITHHOLDING

I-295

(Rev. 9/10/19)
3278

This is an affidavit of facts. See SC Revenue Ruling #09-13 at dor.sc.gov/policy for information about this affidavit.

On oath, being first duly sworn, I certify the following:

1. This affidavit is being given in connection with a sale of real estate. Based on SC Revenue Ruling #09-13, this affidavit is being used to relieve the buyer from withholding or allow the buyer to withhold on the gain stated below.
2. I have attached to this affidavit a description of the real property and any tangible personal property being sold as a part of this sale. The real property is located in 4.12 acres - Batesburg Highway County and its tax map number is a portion of 100-00-00-065.
3. I am the seller of the property described in the attached description.
4. The closing date of this sale is September 15, 2025.
5. My name is Saluda County.
6. My address is 100 East Church Street 400 W. Highland St.

Saluda, SC 29138
City, State, Zip

Street Address
7. My SSN or FEIN is 57-6000399.
8. I acknowledge my obligation to file a South Carolina Income Tax return for the year of sale.
9. ☐ **Resident** I am a resident of South Carolina, as defined in SC Code Section 12-6-30.
1. ☐ **Deemed Resident (must be a business)** Based on SC Code Section 12-8-580(C) and SC Revenue Ruling #09-13, I am deemed to be a resident of South Carolina because:
 1. a. I am a corporation incorporated outside of South Carolina, my principal place of business is in South Carolina, and I do no business in my state of incorporation or
 - b. I have been in business in South Carolina during the last two tax years, I am going to continue the same business in South Carolina after the sale, I am not delinquent in filing any South Carolina Income Tax returns, I have filed at least one South Carolina Income Tax return, and I have a certificate of authority to do business or am registered to do business in South Carolina and
 2. I agree to report the sale on a timely filed South Carolina Income Tax return.
1. ☒ **Tax-Exempt Organizations** I am an organization exempt from Income Tax under Internal Revenue Code (IRC) Section 501(a) or an insurance company exempt from South Carolina Income Tax.
1. ☐ **Gain Amount Based on SC Code Section 12-8-580(B)**, I certify that the amount of gain required to be recognized on this transaction, and on which the buyer will make the required withholding, will not be greater than \$ _____.
1. ☐ **Withholding Amount Equals Entire Net Proceeds** The withholding amount is limited to the entire net proceeds of the sale. Any lien, mortgage, or credit line advance made within one year before the closing was not made in contemplation of the sale.
1. ☐ **Installment Sale**

I will report this sale on the installment method for South Carolina Income Tax purposes. I have attached an amortization schedule showing the principal and interest portions of the payment. If withholding is limited to the amount of gain, I have entered the gain in item 12.

☐ I elect out of the installment sale method for South Carolina purposes. I will report the entire withholding in one payment. If withholding is limited to the amount of gain, I have entered the gain in item 12.

32781023

1. ☐ **Principal Residence or Involuntary Conversion-Nonrecognition of Gain** I am not subject to taxes on the sale of the property because it is a sale of a principal residence under IRC Section 121 or an involuntary conversion under IRC Section 1033. I acknowledge that I am required to file an amended South Carolina Income Tax return if I do not comply with IRC Section 1033.

Like Kind Exchange

1. ☐ This is a simultaneous exchange and I am deferring the entire gain under IRC Section 1031.
- ☐ I will be recognizing part of the gain on the exchange. The amount of gain is entered in item 12.
- ☐ I am deferring the gain under IRC Section 1031 using a qualified intermediary and have completed the steps required by SC Revenue Ruling #09-13. I authorize the qualified intermediary to release modified forms and any other information relevant to the withholding, including information otherwise confidential under SC Code Section 12-54-240.
1. ☐ **Employee Relocation** This sale involves the sale of property being sold by an employer or relocation company in connection with my transfer. It is treated as a sale by the employer or relocation company for Income Tax purposes.

I understand that this affidavit may be disclosed to the SCDOR and that any false statement could be punished by fine, imprisonment, or both.

Sandra G. Padgett
Signature

Sandra G. Padgett
Print name: Saluda County

If the person making this affidavit is not the seller, complete the following:

57-6000399
Affiant's SSN or FEIN

400 W. Highland St.
Affiant's street address

Saluda SC 29138
Affiant's city, state, ZIP

SUBSCRIBED AND SWORN to

Before me this 15th day of

September year of 2005
[Signature]
Notary Public

My commission expires: 8-29-32

Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's Social Security Number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.



MCCUTCHEN MCLEAN LLC

SELLER PROCEEDS AUTHORIZATION

Property Address: 4.12 acres - Batesburg Highway, Saluda, SC 29138

File #: 25-136

I hereby authorize McCutchen McLean, LLC to send all proceeds from the sale of the above property to the following (Check One):

☐ Wire to Account

Name on Account: _____

Street Address on Bank Account: _____

Account Number: _____

WIRE Routing Number: _____

Name of Bank: _____

☒ Mail a check to: Saluda County 400 W. Highland St.

☐ Allow _____ (print name) to pick up check

ID Will be required at time of pick-up.

Saluda, SC
29138

McCutchen McLean, LLC will not be responsible for proceeds sent to an incorrect address provided by Seller or proceeds wired into an incorrect account based upon bank information provided by the Seller. Please allow 10 business days for the arrival of proceeds sent via the USPS.

Signature of Seller(s): Sandra L. Padgett Date: 9-15-2025

Signature of Seller(s): _____ Date: _____

☒ CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number McCutchen McLean, LLC 111 Columbia Avenue Chapin, SC 29036 United States of America (803) 785-4529		1 Date of closing September 15, 2025	OMB No. 1545-0097 Form 1099-S (Rev. April 2025) For calendar year 2025	Proceeds From Real Estate Transactions
		2 Gross proceeds \$15,000.00		
		3 Address (including city, state, and ZIP code) or legal description 4.12 acres - Batesburg Highway Saluda, SC 29138		
FILER'S TIN 82-5091634	TRANSFEROR'S TIN	4 Transfer received or will receive property or services as part of the consideration (if checked) ☐		Copy B For Transferor This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported.
TRANSFEROR'S name Saluda County Street address (including apt. no.) 100 East Church Street 400 W. Highland St City or town, state or province, country, and ZIP or foreign postal code Saluda, SC 29138				
5 If checked, transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) ☐				
6 Buyer's part of real estate tax \$0.00				
Account number (see instructions) 25-136				

Form **1099-S** (Rev. 4-2025)

(keep for your records)

www.irs.gov/Form1099S

Department of the Treasury - Internal Revenue Service

Saluda County

Sandra G. Padget

By: Sandra G. Padget, Saluda County Administrator

Instructions for Transferor

For sales or exchanges of certain real estate, the person responsible for closing a real estate transaction must report the real estate proceeds to the IRS and must furnish this statement to you. To determine if you have to report the sale or exchange of your main home on your tax return, see the Instructions for Schedule D (Form 1040). If the real estate was not your main home, report the transaction on Form 4797, Form 6252, and/or the Schedule D for the appropriate income tax form. If box 4 is checked and you received or will receive like-kind property, you must file Form 8824.

Federal mortgage subsidy. You may have to recapture (pay back) all or part of a federal mortgage subsidy if all the following apply.

- You received a loan provided from the proceeds of a qualified mortgage bond or you received a mortgage credit certificate.
- Your original mortgage loan was provided after 1990.
- You sold or disposed of your home at a gain during the first 9 years after you received the federal mortgage subsidy.
- Your income for the year you sold or disposed of your home was over a specified amount.

This will increase your tax. See Form 8828 and Pub. 523.

Transferor's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

Account number. May show an account or other unique number the filer assigned to distinguish your account.

Box 1. Shows the date of closing.

Box 2. Shows the gross proceeds from a real estate transaction, generally the sales price. Gross proceeds include cash and notes payable to you, notes assumed by the transferee (buyer), and any notes paid off at settlement. Box 2 does not include the value of other property or services you received or will receive. See Box 4.

Box 3. Shows the address or legal description of the property transferred.

Box 4. If checked, shows that you received or will receive services or property (other than cash or notes) as part of the consideration for the property transferred. The value of any services or property (other than cash or notes) is not included in box 2.

Box 5. If checked, shows that you are a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust).

Box 6. Shows certain real estate tax on a residence charged to the buyer at settlement. If you have already paid the real estate tax for the period that includes the sale date, subtract the amount in box 6 from the amount already paid to determine your deductible real estate tax. But if you have already deducted the real estate tax in a prior year, generally report this amount as income on the "Other income" line of Schedule 1 (Form 1040). For more information, see Pub. 523, Pub. 525, and Pub. 530.

Future developments. For the latest developments related to Form 1099-S and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099S.

Free File Program. Go to www.irs.gov/FreeFile to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

Non-Foreign Certification By Entity Transferor

(Seller's FIRPTA Affidavit)

Transferor: Saluda County
Transferee: Industrial Mechanical Services Inc.
Property: 4.12 acres - Batesburg Highway, Saluda, SC 29138
Closing Date: September 15, 2025

Before me, the undersigned authority, personally appeared the person(s) named in paragraph 2(a) below who, after being duly sworn, stated as follows:

1. This certificate is to inform the transferee that withholding Federal Income Tax is not required, upon the sale of the following described real property:

All that certain piece, parcel or tract of land, with any improvements thereon, if any, situate, lying and being in the County of Saluda, State of South Carolina, containing approximately 4.12 acres, more or less, and being more accurately depicted on a plat prepared for Industrial Mechanical Services, Inc. by Monument Surveys LLC dated August 28, 2025 and recorded in the Office of the Clerk of Court for Saluda County on _____, 2025 in Plat Book _____ at page _____. Reference is made to said plat for a more complete and accurate description, be all measurements a little more or less.

2. The undersigned Transferor certifies and declares as follows:

a. Saluda County is not a foreign entity for purposes of United States income taxation, and is not subject to the tax withholding requirements of Section 1445 of the Internal Revenue Code of 1954, as amended.

b. The Transferor's United States taxpayer identification is:

c. The Transferor's primary address is:

~~100 East Church Street, Saluda, SC 29138~~

400 W. Highland St.

d. There are no other persons who have an ownership interest in the above described property other than those persons listed in paragraph 2(b) above.

3. The undersigned hereby further certifies and declares:

a. I understand the purchaser of the described property intends to rely on the foregoing representations in connection with the United States Foreign Investment in Real Property Tax Act. (FIRPTA).

b. I understand this certification may be disclosed to the Internal Revenue Service by the transferee and that any false statements contained in this certification may be punished by fine, imprisonment or both.

Under penalties of perjury, I state that this declaration was carefully read and is true and correct.

Saluda County

By: Sandra G. Padgett
Sandra G. Padgett, Saluda County Administrator

STATE OF SOUTH CAROLINA
COUNTY OF LEXINGTON

Sworn and Subscribed before me on this 15 day of September, 2025.

[Signature]
Notary Public for South Carolina

Commission Expires: 8-29-32



First American Title™

First American Title Insurance Company

SELLER'S/OWNER'S AFFIDAVIT AND INDEMNITY

State of South Carolina, County of Saluda

Issuing Office File No. 25-136

I/We, Saluda County being first duly sworn, on oath depose and state that I/we, own the following described property:

4.12 acres - Batesburg Highway, Saluda, SC 29138

SEE ATTACHED EXHIBIT "A" FOR LEGAL DESCRIPTION

I/We have owned the property now being sold or mortgaged by me continuously for 21 years, and my enjoyment thereof has been peaceable and undisturbed and the title to said property has never been disputed to my knowledge, nor do I know of any facts by reason of which the title to, or possession of, said property might be disputed or by reason of which any claim to any of said property might be asserted adversely to me, and more particularly:

1. No party other than the Seller(s)/Owner(s) is in possession of all or any portion of the premises above described under any unrecorded leases, tenancy at will or otherwise.
2. The Seller(s)/Owner(s) during the time of ownership of the premises above described has/have conveyed no portion of the premises nor done any act or allowed any act to be done which has changed or could change the boundaries of the premises.
3. The Seller(s)/Owner(s) has/have allowed no encroachments on the premises above described by any adjoining land owners nor has/have the undersigned encroached upon any property of adjoining land owners.
4. The Seller(s) has/have allowed no easements, rights of way, continuous driveway usage, drain, sewer, water, gas or oil pipeline or other rights or passage to others over the premises above described and had/have no knowledge of such adverse rights.
5. The Seller(s)/Owner(s), at present, and for a period of 90 days past, has/have caused no construction, erection, alteration or repairs of any structures or improvements on the premises above cited to be done, nor has/have contracted for any material to be delivered to the premises for which charges therefore remain unpaid.
6. The Seller(s)/Owner(s) has/have no knowledge of any highways, abandoned roads, lanes, cemetery or family burial grounds, springs, streams, rivers, ponds, or lakes bordering or running through said premises.
7. The undersigned has no knowledge of any due taxes or special assessments.
8. The undersigned has not allowed and knows of no violation of any covenants, restrictions, agreements, conditions or zoning ordinances affecting the premises.
9. That there are no pending suits, proceedings, judgments, bankruptcies, liens or executions against said owner, either in the aforesaid county or any other county in the aforesaid state.

This affidavit is given to induce **FIRST AMERICAN TITLE INSURANCE COMPANY**, a Nebraska corporation, to issue its title insurance policy or policies without exception to claims of materialmen's and laborers' liens, survey matters, special assessments and rights of parties in possession, and as an inducement therefor, said affiant agrees to indemnify and hold **FIRST AMERICAN TITLE INSURANCE COMPANY** harmless of and from any and all loss, cost, damage and expense of every kind, including Attorney's fees, which **FIRST AMERICAN TITLE INSURANCE COMPANY** shall or may suffer or incur or become liable for under its said policy or policies now to be issued, or any reissue, renewal or extension thereof, directly or indirectly, as a result of any misrepresentation herewith.

DATE: September 15, 2025

Saluda County

By: Sandra G. Padget
Sandra G. Padget, Saluda County Administrator

[Signature]
Notary Public for State of South Carolina
My Commission Expires: 8-29-32



First American Title

First American Title Insurance Company
SELLER'S/OWNER'S AFFIDAVIT AND INDEMNITY (cont.)
EXHIBIT A

Issuing Office File No.: 25-136

LEGAL DESCRIPTION:

All that certain piece, parcel or tract of land, with any improvements thereon, if any, situate, lying and being in the County of Saluda, State of South Carolina, containing approximately 4.12 acres, more or less, and being more accurately depicted on a plat prepared for Industrial Mechanical Services, Inc. by Monument Surveys LLC dated August 28, 2025 and recorded in the Office of the Clerk of Court for Saluda County on _____, 2025 in Plat Book _____ at page _____. Reference is made to said plat for a more complete and accurate description, be all measurements a little more or less.



First American Title Insurance Company
RESIDENTIAL MORTGAGE SURVEY AFFIDAVIT

Subject property is located at 4.12 acres - Batesburg Highway, Saluda, SC 29138
and is owned by Saluda County.

Now, therefore, the Seller/Owner, for the purpose of inducing First American to remove exceptions from the lender's title insurance policy to be issued in this transaction, on oath depose and say as follows:

I have owned the property now being sold or mortgaged by me/us continuously for _____ years last past, and my enjoyment thereof has been peaceable and undisturbed and the title to said property has never been disputed or questioned to my knowledge, nor do I know of any facts by reason of which the title to, or possession of, said property might be disputed or questioned, or by reason of which any claim to any of said property might be asserted adversely to me/us, and more particularly:

1. No party other than the Seller/Owner is in possession of all or any portion of the premises above described under any unrecorded leases, tenancy at will or otherwise.
2. The Seller/Owner during the time of ownership of the premises above described have conveyed no portion of the premises nor done any act or allowed any act to be done which has changed or could change the boundaries of the premises.
3. The Seller/Owner have allowed no encroachments on the premises above described by any adjoining land owners nor have the undersigned encroached upon any property of adjoining land owners.
4. The Seller/Owner have allowed no easements, rights of way, continuous driveway usage, drain, sewer, water, gas or oil pipeline or other rights of passage to others over the premises above described and have no knowledge of such adverse rights.
5. The Seller/Owner, at present, and for a period of 180 days past, have caused no construction, erection, alteration or repairs of any structures or improvements on the premises above cited to be done, nor have contracted for any materials to be delivered to the premises for which charges remain unpaid.
6. The Seller/Owner have no knowledge of any highways, abandoned roads, lanes, cemetery or family burial grounds, springs, streams, rivers, ponds, or lakes bordering or running through said premises.
7. The Undersigned have no knowledge of any taxes or special assessments which are not shown as existing liens by the public records other than as shown in the title insurance binder and/or attorney's title opinion.
8. The Undersigned have not allowed and know of no violation of any covenants, restrictions, agreements, conditions or zoning ordinances affecting the premises.

Saluda County

By: Sandra G. Padget
Sandra G. Padget, Saluda County Administrator

Subscribed and sworn to before me this 15 day of September, 2025.

[Signature]
Notary Public

Note: If this transaction includes a transfer of title, then Buyer must sign below.

In order to induce First American to remove exceptions from the lenders title insurance policy only, the undersigned (Buyer of subject property) on oath depose and say that I have read the contents of the above, have viewed the property, and know of no facts which would contradict the contents of said Affidavit.

Industrial Mechanical Services Inc., a South Carolina Corporation

By: _____
Jorge Alberto Rivera

Subscribed and sworn to before me this _____ day of _____, 20_____.

Notary Public

FOR RESIDENTIAL MORTGAGE PURPOSES ONLY

