

TAB 4

ATTORNEY OPINION LETTER

Exhibit C – Tax Credit Eligibility



A Limited Liability Partnership

colemantalley.com

May 11, 2026

1 Independent Drive
Suite 3130
Jacksonville, FL 32202

Low-Income Housing Tax Credit Program
South Carolina State Housing Finance and Development Authority
300-C Outlet Pointe Blvd.
Columbia, South Carolina 29210

RE: DOGWOOD SENIOR VILLAGE II
MATHIS RD, GREENWOOD, SC
DOGWOOD SENIOR VILLAGE II, LP

Ladies and Gentlemen:

This opinion is rendered in compliance with the requirements of the Low-Income Housing Tax Credit Program.

The undersigned is a licensed attorney-at-law, licensed to practice before the highest court in the state in which I practice. A significant portion of my practice relates to tax matters and the interpretation of the Internal Revenue Code of 1986 (the "Code"), as amended. I am familiar with the provisions of section 42 of the Internal Revenue Code, as amended, and have advised the owner with regard to its applicability to the above-referenced development.

Based upon an independent investigation into the facts and circumstances surrounding the above-referenced development, I am of the opinion that said development qualifies for an allocation of the Low-Income Housing Tax Credit pursuant to section 42 of the Code, as amended. I have reviewed and signed the above-referenced development application dated May 11, 2026.

It is my intention that the South Carolina State Housing Finance and Development Authority may rely on this opinion in making its determination whether or not to offer a reservation of the Low-Income Housing Tax Credit to this development.

Yours very truly,

for Coleman Talley LLP