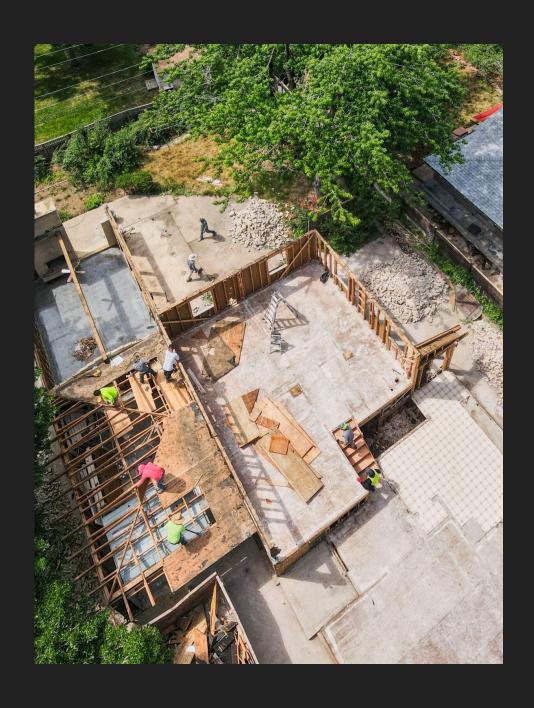


# Economics of Deconstruction

Anna Perks - Perks Deconstruction Joe Pitts - Resource Central Marianna Sparks - Property Pros

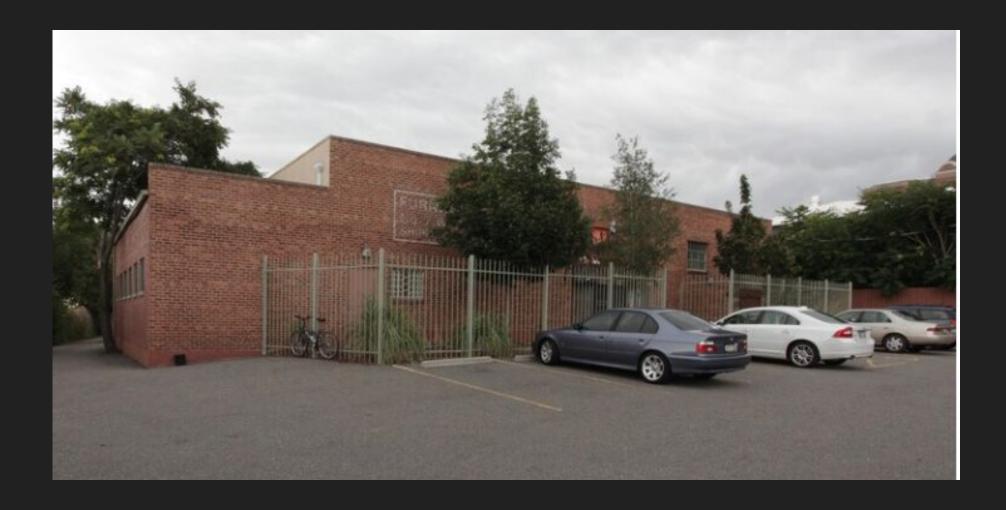


# PERKS

DECCNSTRUCTION

A CLEANER, GREENER WAY TO DEMO

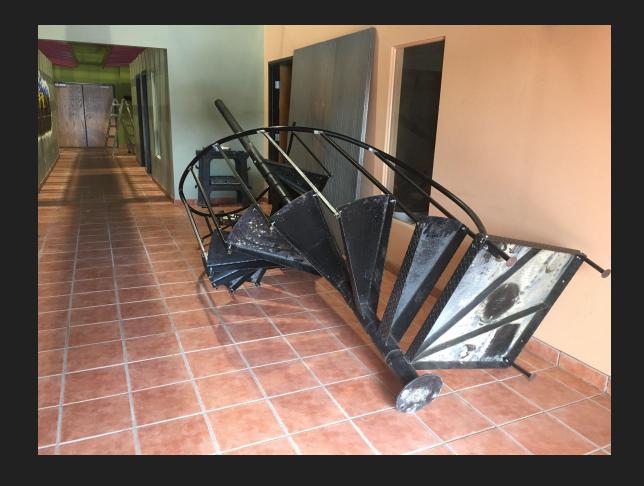
#### YOU ARE HERE! JOB SITE WALK **FREE APPRAISAL** DECONSTRUCTION You're interested in An estimator ESTIMATE We take a salvage-first approach to maximize what receiving tax assesses the scope The estimator coordinates can be saved for donation. We work with local deductions for your of work and what with you and an appraisal nonprofits to pick up the materials from the jobsite, building material items can be company to provide a or we will process the materials at our Warehouse donations. donated for reuse. rough estimate of the and sell them on behalf of the non-profit The value of your materials National Center for Craftsmanship. and potential tax deduction savings. If you want to claim more than \$5,000 of donation value on your DONATION RECEIPTS taxes you need an AND PICTURES PROJECT START appraisal report, which We share with you a can be provided by a One week prior to project qualified appraisal folder of photos of start, you'll receive an email **APPRAISAL** company for a fee. materials recovered for REPORT introducing the crew and will donation and all You receive the have an opportunity to donation receipts. report from address any changes to scope, your appraiser, plans, or direction. submit it to your CPA, and IRS FORM 8283 submit it with You and your CPA your taxes. complete IRS ĒÕ Form 8283 and obtain necessary signatures from the appraiser and donation recipient. INVESTIGATION AND DECISION You meet with your CPA or tax advisor to decide whether getting materials appraised is the right move for you. SUBMIT INFO TO **APPRAISER** You contract with a building material **APPROVAL** While you wait for the project to begin, appraiser and send Upon approval, your we keep the lines of them your project deconstruction job is communication open donation receipts and scheduled, a deposit is and encourage you pictures that were collected, and the to reach out anytime. sent to you by Perks estimator is notified about \*\*\*\*\*\*\*\*\* Deconstruction. **MATERIAL APPRAISAL &** the appraisal decision. **PERKS DONATION ROADMAP** DECONSTRUCTION







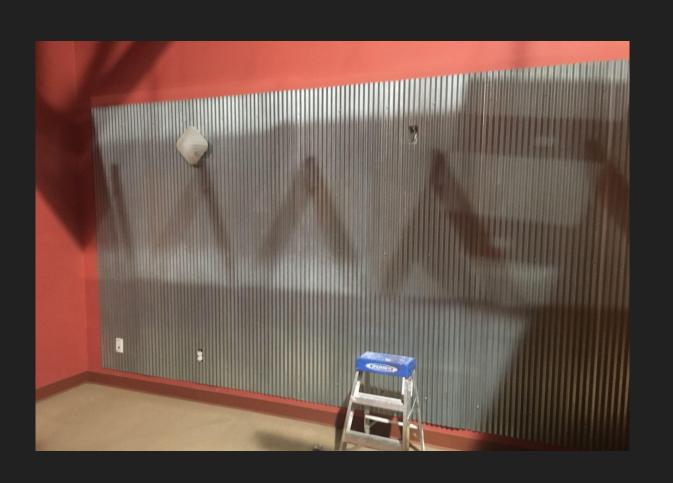




















Resource Central 6400 Arapahoe Boulder, CO 80303 Yard: 303-419-5418

Fard: 303-419-5418
Email: pickup@resourcecentral.org

Website: www.resourcecentral.org



Page \$1 of 1

10526 lbs



-		
Site Address:	************	ı

Category	Full Description	Unit	Qty	Weight Value
Appliances	Microwave white Kenmore 30" x 16"	each	1	50
Appliances	Dishwasher white Kenmore 30" x 16"	each	1	75
Cabinets	Vanity with glass bowl sink walnut 18" x 44"	each	1	75
Cabinets	2 Door/1 Drawer Maple Base 24" x 34"	each	1	70
Cabinets	2 Door Maple Upper 24" x 30"	each	2	45
Cabinets	2 Door Maple Upper 36" x 15"	each	2	45
Doors	Solid Slab oak 36" x 81	each	1	85
Flooring	Click Lock Laminate Oak	sq/ft	500	2
Flooring	Underlayment foam	sq/ft	300	0
Furniture	Corrugated Metal room divider steel Galvanized 84" x 79"	each	1	80
Lighting	Square Frosted Glass ceiling / wall sconces 8" x 8"	each	34	4
Lighting	Track lighting 4 pendant frosted glass	each	1	20
Metal	Triangular steal rug hangers 96" x 36"	each	89	80
Metal	Angle iron Steel 2" x 3"	In/ft	16	10
Metal	Spiral Stair Case Steel 5' x 15'	each	1	350
Plumbing	Double Basin Utility Sink 48" x 34'	each	1	50
Roofing	Corrugated Metal steel Galvanized	sq/ft	500	2

### **Material Donation Tax Deduction Guidelines**

Items donated to ReSource are tax deductible under the following guidelines. This information is provided for general purposes only; it is the donor's responsibility to know and follow all relevant tax laws and requirements.

This donation receipt states the quantity and type of material donated. ReSource does NOT establish values for donated material. If the donor claims less than \$500 in donated materials, no additional forms are required.

If the donor claims \$500 or more, IRS form 8283 is required to be submitted with the donor's taxes. According to form 8283, if claiming less than \$5000 per item or group of similar items, the donor can self-determine those values and list them in Section A of form 8283.

If claiming \$5000 or more per item or group of similar items the donor must hire an appraiser to determine the value of the materials through a qualified appraisal and the material must be listed in Section B of form 8283. If using Section B, the donor must submit this donation receipt, the completed 8283, and a copy of the qualified appraisal to the Center for ReSource Conservation for a signature in Part IV before submitting it to the IRS.

**Total Weight Diverted:** 

For more information on how to determine fair market value or how to determine what constitutes a "group of similar items", refer to IRS form 8283 and the associated information document as well as publication 561, available at www.irs.gov.

ReSource is a division of The Center for ReSource Conservation (CRC), a 501(c)3 non-profit organization located at 1702 Walnut Street Boulder, CO 80302. The CRC's non-profit tax I.D. number is 84-0808982.



6400 Arapahoe Boulder, CO 80303 Email: pickup@resourcecentral.org
Website: www.resourcecentral.org

**Donation Receipt** 

Page \$1 of 1

Category	Full Description	Unit	Qty	Weight Value
Appliances	Microwave white Kenmore 30" x 16"	each	1	50
Appliances	Dishwasher white Kenmore 30" x 16"	each	1	75
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Cabinets	2 Door Maple Upper 36" x 15"	each	2	45
Doors	Solid Slab oak 36" x 81	each	1	85
Flooring	Click Lock Laminate Oak	sq/ft	500	2
Flooring	Underlayment foam	sq/ft	300	0
Furniture	Corrugated Metal room divider steel Galvanized 84" x 79"	each	1	80
Lighting	Square Frosted Glass ceiling / wall sconces 8" x 8"	each	34	4
Lighting	Track lighting 4 pendant frosted glass	each	1	20
Metal	Triangular steal rug hangers 96" x 36"	each	89	80
Metal	Angle iron Steel 2" x 3"	In/ft	16	10
Metal	Spiral Stair Case Steel 5' x 15'	each	1	350
Plumbing	Double Basin Utility Sink 48" x 34'	each	1	50
Roofing	Corrugated Metal steel Galvanized	sa/ft	500	2

#### **Material Donation Tax Deduction Guidelines**

Items donated to ReSource are tax deductible under the following

This donation receipt states the quantity and type of material donated. ReSource does NOT establish values for donated material. If the

If the donor claims \$500 or more, IRS form 8283 is required to be submitted with the donor's taxes. According to form 8283, if claiming ReSource is a division of The Center for ReSource Conservation (CRC),

Total Weight Diverted: 10526 lbs If claiming \$5000 or more per item or group of similar items the donor must hire an appraiser to determine the value of the materials through a qualified appraisal and the material must be listed in Section B of form guidelines. This information is provided for general purposes only; it is the donor's responsibility to know and follow all relevant tax laws and ReSource Conservation for a signature in Part IV before submitting it to

For more information on how to determine fair market value or how to donor claims less than \$500 in donated materials, no additional forms determine what constitutes a "group of similar items", refer to IRS form 8283 and the associated information document as well as publication 561, available at www.irs.gov.

less than \$500 per item or group of similar items, the donor can self-determine those values and list them in Section A of form \$283.

CO 80302. The CRC's non-profit tax i.D. number is 84-0808982.



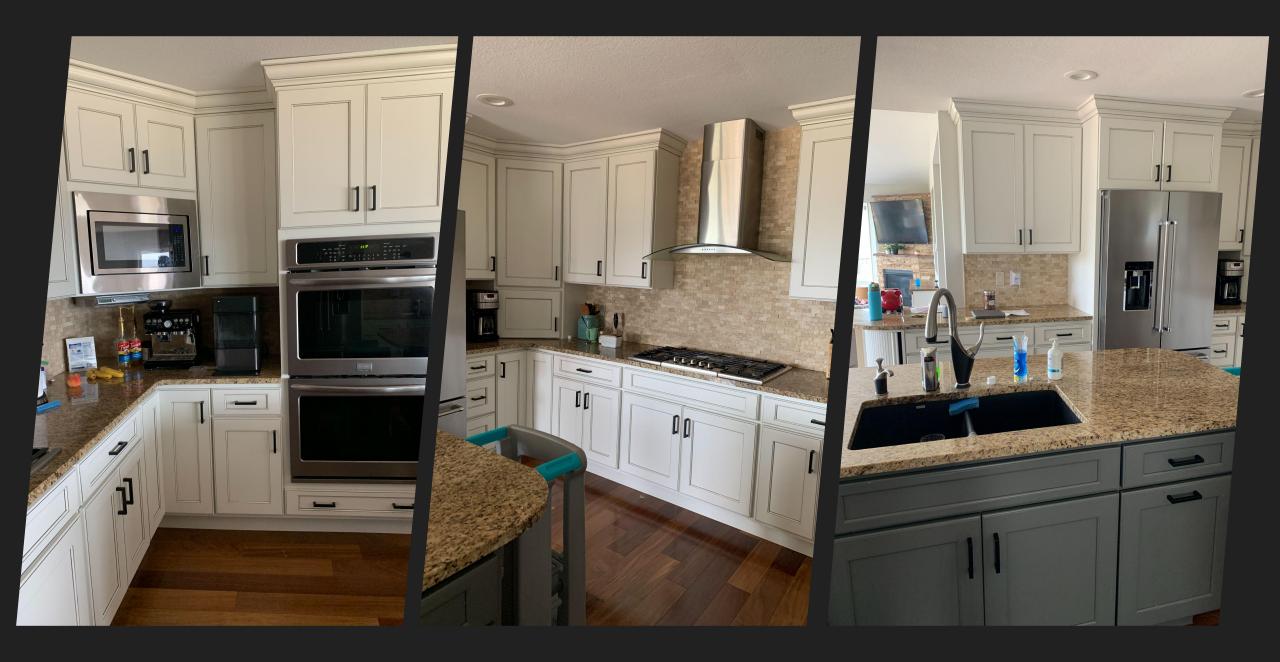


## **Appraiser**

**Donation** Receipt

**Photos** 

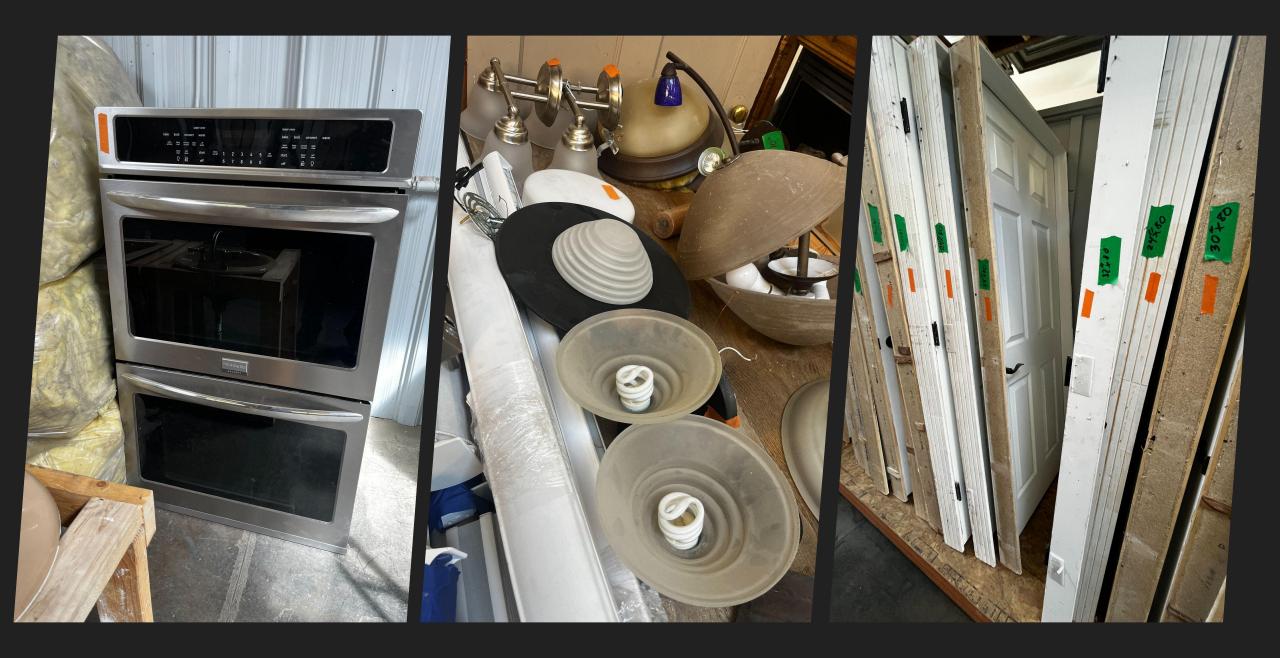


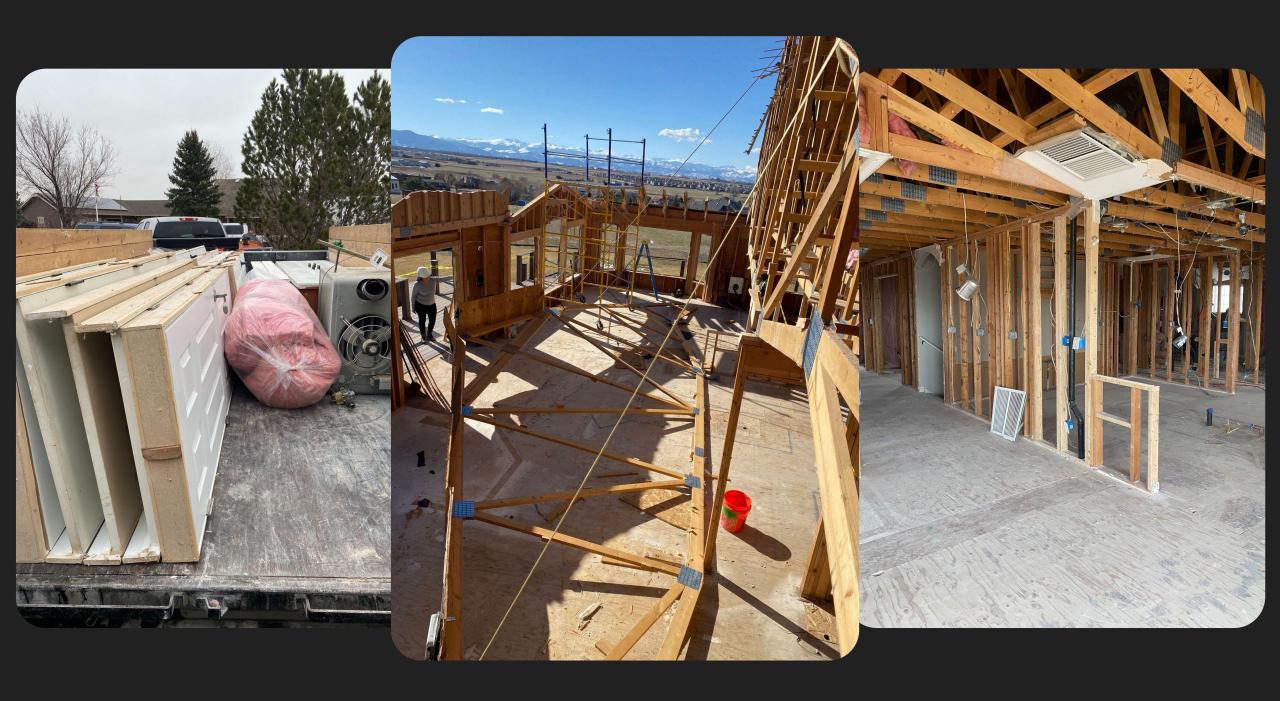












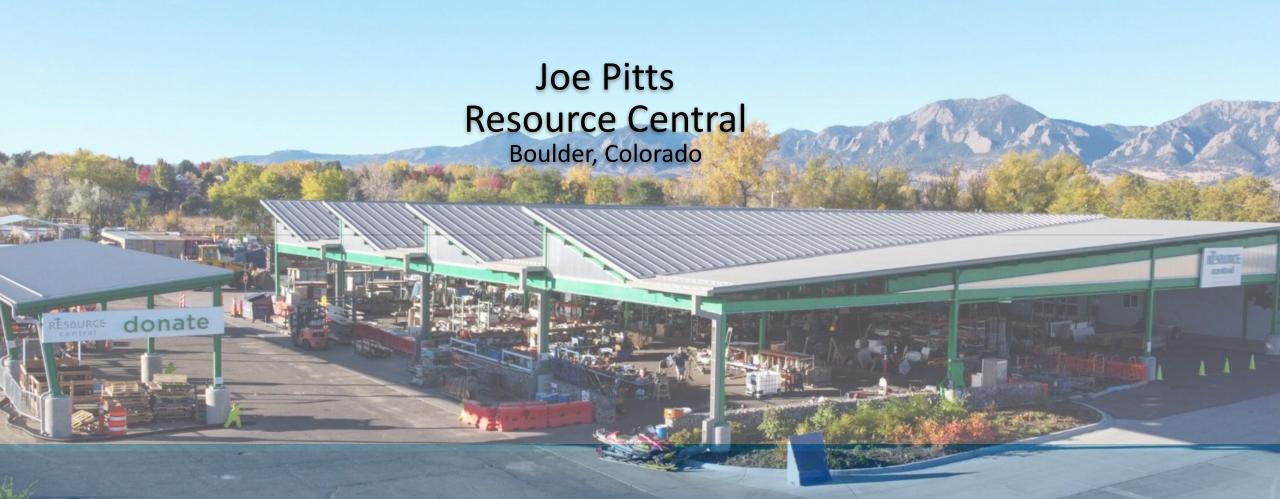






## RESOURCE central

CONSERVATION MADE EASY





### **Resource Central**

- We help local communities meet their zero waste goals
- Mission: Conservation Made Easy
- 501(c)(3) Nonprofit Organization
- 50 years helping communities save water, conserve energy & reduce
- 1 million + program participants statewide







### **Materials Reuse Program**

Reducing Waste from Construction and Demolition Activities



### What is Materials Reuse?

- Popular Boulder, CO reuse program
- Donation-based, social enterprise model
- Building Materials available at about ⅓ the cost of new
- Support implementation of City of Boulder's Deconstruction Ordinance

### **Impact**

- 70 million pounds diverted from landfills
- 60,000 participants annually
- Important community resource- especially for underserved populations
- Significantly reducing pollution

# Full Home Deconstruction Example













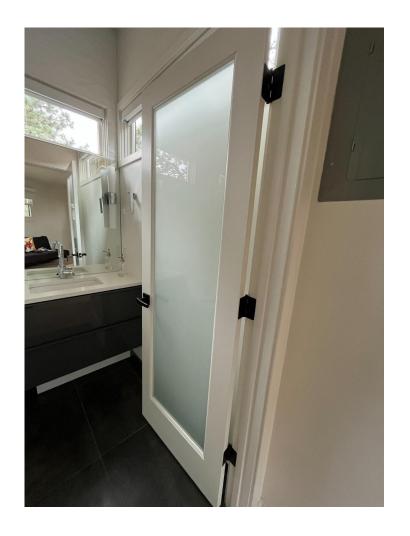


















### PROPOSED MATERIALS TO ACQUIRE LIST \* RESOURCE Resource Central Zero Waste Department

**Reclaimed Building Materials** 6400 Arapahoe Road Boulder, CO 80303

p: 303.419.5418 (x101) Walkthrough Date: 10/06/23 e: pickup@resourcecentral.org Contact Email:

		100			0	)im	ens	ions	3		Weigl	nt (lbs.)
# Location	Category	Description	Material	Notes	W	x	Н	x D	Unit	Qty.	Unit Wt.	Total Wt.
1 Out Building #1	Doors	Front Door	Vinyl		36	Х	80	x	Ea.	1	80	80
2 Out Building #1	Windows	Window	Clad/Wood		28	X	18	х	Ea.	1	35	35
3 Out Building #1	Misc.	Corrugated	Metal						Sq.Ft.	192	3	576
4 Out Building #1	Lumber	Barn Wood	Wood						Sq.Ft.	176	3	528
5 Out Building #2	Doors	Front Door	Clad		36	X	80	x	Ea.	1	100	100
6 Out Building #2	Lighting	Exterior Sconce	Metal		15	х	20	x	Ea.	1	4	4
7 Out Building #2	Lumber	Barn Wood	Wood						Sq.Ft.	243	3	729
8 Out Building #2	Misc.	Corrugated	Metal						Sq.Ft.	346	3	1038
9 Out Building #2	Windows	West Wall Window	Clad/Wood		28	X	44	x	Ea.	1	45	45
10 Out Building #2	Appliances	Heater	Plastic	Mitshubishi	48	х	20	x	Ea.	1	40	40
11 Out Building #2	Doors	Bathroom Door	Wood/Glass		30	X	80	x	Ea.	1	70	70
12 Out Building #2	Cabinets	Vanity W/Marble Top	Wood/Marble	Include Sink	40	х	27	x	Ea.	1	65	65
13 Out Building #2	Appliances	Toilet	Porcelain	Toto					Ea.	1	70	70
14 Out Building #2	Hardware	Shower Hardware	Stainless						Ea.	1	10	10
15 Out Building #2	Cabinets	5 Peice Cabinet Set	Composite	W/Marble Top					Ea.	1	450	450
16 Out Building #2	Misc.	Murphy Bed	Composite						Ea.	1	1000	1000
17 Exterior	Stone	Flag Stone Pavers	Stone	Per Pallet					Ea.	1	3000	3000
18 Exterior	Roofing	Corrugated Roofing	Metal						Sq.Ft.	300	3	900
									Tot	al Est	. Weight:	9808 LBS

Donor:

Site:

Company:

Contact:

Contact Phone:

### Resource Central Pickup / Drop-Off Disclaimer

central

CONSERVATION MADE EASY

To request an appointment for our free pickup service, please contact the Zero Waste Department at 303.419.5418 (x101) or email pickup@resourcecentral.org. Pickup appointments are typically scheduled one to two weeks in advance, and we cannot guarantee scheduling on the first requested date and time.

As a general disclaimer; in order for us to perform pickups, all eligible items must be carefully removed and located at ground level in an area that does not require any significant transportation across steps or changes in level. (If you have a donation that you cannot get to street level, please let us know ahead of time so we can discuss logistics.) All cabinet doors should remain assembled on the cabinet body, however door/drawer pulls are not required for donation. At this time we cannot accept lumber with fasteners or hardware. Any window glass, mirrors, or sheet glass must be free of cracks and chips. As all donated items will be sold for re-use at Resource Central, the pickup team reserves the right to deny any items that have been excessively damaged during removal or transportation to the pickup location. Correspondence is always appreciated if conditions change regarding your pickup!

Items that are delivered to Resource Central are required to meet the same criteria as shown online and noted above. Please inform the donation staff that you are dropping off materials from a walkthrough, provide the project address, and request a donation receipt. We are able to provide a receipt within 3 working days of a drop-off. Due to potential damage to materials being delivered, we cannot guarantee that all items on the Proposed Materials to Acquire list meet our acceptance critera and we may not be able to accept items that are damaged at time of deliver or pickup.

<sup>\*</sup> This Proposed Materials to Acquire list is not intended to be all-inclusive nor a contractual agreement to accept items for donation. Please refer to our website at www.resourcecentral. org/reuse/material-donations/ for a comprehensive list of commonly accepted items, and our acceptance criteria per item type.



Donation Date: 2/1/24

### **Donation Receipt \***

Resource Central
Zero Waste Department
Reclaimed Building Materials

6400 Arapahoe Road Boulder, CO 80303 p: 303.419.5418 (x101)

e: pickup@resourcecentral.org

Donor: Company:

Site:

Contact: Contact Phone:

Contact Email:

					Items Received			
Category	Description	Material	Notes	Unit	Qty.	Weight	Date Recv'd	Value*
Doors	Front Door	Vinyl		Ea.	1	80	1/31/24	
Windows	Window	Clad/Wood		Ea.	1	35	1/31/24	
Misc.	Corrugated	Metal		Sq.Ft.	192	576	1/31/24	
Doors	Front Door	Clad		Ea.	1	100	1/31/24	
Misc.	Corrugated	Metal		Sq.Ft.	346	1038	1/31/24	
Windows	West Wall Window	Clad/Wood		Ea.	1	45	1/31/24	
Appliances	Heater	Plastic	Mitshubishi	Ea.	1	40	1/31/24	
Doors	Bathroom Door	Wood/Glass		Ea.	1	70	1/31/24	
Cabinets	Vanity W/Marble Top	Wood/Marble	Include Sink	Ea.	1	65	1/31/24	
Cabinets	5 Peice Cabinet Set	Composite	W/Marble Top	Ea.	1	450	1/31/24	
Roofing	Corrugated Roofing	Metal		Sq.Ft.	300	900	1/31/24	
Appliances	Mini Fridge			Ea.	1	50	2/1/24	
Misc.	Inulation		Per Bag	Ea.	6	270	2/1/24	ezenese especial
Countertops	Marble Top			Ea.	1	350	2/1/24	
Lighting	Sconce			Ea.	2	8	2/1/24	
HVAC	Ventalation Systme		New In Box	Ea.	1	20	2/1/24	
Flooring	Laminate T&G Flooring	Laminate	New In Box	Sq.Ft.	50	100	2/1/24	
Windows	Windows	Clad		Ea.	6	270	2/1/24	
			Tota	l Est. Diverte	d Weight:	4467	1	

#### Material Donation Tax Deduction Guidelines

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If claiming \$5000 or more per item or group of similar items the donor must hire an appraiser to determine the value of the materials through a qualified appraisal and the material must be listed in Section B of form 8283. If using Section B, the donor must submit this donation receipt, the completed 8283, and a copy of the qualified appraisal to the Center for ReSource Conservation for a signature in Part IV before submitting it to the IRS.

For more information on how to determine fair market value or how to determine what constitutes a "group of similar items", refer to IRS form 8283 and the associated information document as well as publication 561, available at www.irs.gov.

ReSource Central is a 501(c)3 non-profit organization located at 2639 Spruce Street Boulder, CO 80302. Resource Central's non-profit tax I.D. number is 84-0808982.



### **Benefits of Deconstruction**

- Reduces waste, diverts materials from landfills
- Avoids pollution from manufacturing new materials
- Reused building materials available for new local projects
- Helps community members save money on home repairs and upgrades



## Property Pro's

**Architectural Reuse Appraisals for Noncash Charitable Contributions** 



**Mission**: To ascertain the social, economic, and/or environmental value of existing materials in the built environment, and to designate pathways to indefinitely extend the economic life of those material resources.

## **About Property Pro's**

 With our roots in valuation, Property Pro's is a leader in the appraisal of architectural reuse, furnishings, and FF&E.

- We are qualified to appraise non-cash charitable contributions for income tax purposes. And Property Pro's is charting a path for reuse material distribution in the for-profit sector by providing valuation, distribution, and inventory services for individuals, estates, and corporations.
- With over twenty years of experience in cross-sector coordination nationwide, we have amassed over 7,500 appraisals. These appraisals have resulted in the diversion of well over 120,000 tons of materials.
- We have achieved all of this with a strong ethical foundation and an incredible drive to replace destructive linear patterns with a positive circular mindset.

### The Appraiser's Role in The Donation Process

- Preliminary Valuation Scope and photos are reviewed and a proposal is provided to the client with an anticipated value range.
- Engagement The appraiser is engaged prior to deconstruction or donation. All necessary data
  is gathered at this time via inspection, review of photos, documentation review, etc.
- Donation Documentation After deconstruction or donation, the nonprofit donation receipt and the inventory of items donated is provided to the appraiser.
- Valuation The appraisal is completed & only includes nonprofit verified donated items consistent with the donation receipt.
- Completion The appraiser delivers the appraisal and the IRS form 8283 (with the appraisers portion signed) to the client.

## Frequently Asked Questions:

- Who can donate?
- Can I just donate my kitchen?
- What materials are accepted?
- Does this increase my risk of audit?
- Open to questions......