

COMMONWEALTH OF KENTUCKY
HARDIN COUNTY FISCAL COURT
RESOLUTION NO. 2016- 179

This Resolution duly made and adopted on this 22 day of November, 2016, by the Hardin County Fiscal Court, Commonwealth of Kentucky.

BE IT HEREBY RESOLVED that Hardin County allocate the Section 179 IRS Energy Efficient Building tax credit to Icon Engineering and Inspection Services as the designer of the recently constructed Hardin County Government Building and authorize the Judge/Executive and County Attorney to sign any documents required by the IRS to transfer the credit to ICON.

This Resolution adopted by the Hardin County Fiscal Court on the date hereinabove mentioned.


HARRY L. BERRY
HARDIN COUNTY JUDGE/EXECUTIVE

Attested by:


DEBBIE DONNELLY
HARDIN COUNTY COURT CLERK

Prepared by:



JENNIFER B. OLDHAM
HARDIN COUNTY ATTORNEY

Allocation of Tax Credit

Hardin County Judge/Executive, Harry Berry, being the authorized representative of Hardin County Government located at 150 N. Provident Way, Suite 314 in Elizabethtown, Kentucky 42701, hereby allocates the § 179D deduction for the government-owned Hardin County Government Building located at 150 N. Provident Way in Elizabethtown, Kentucky 42701, to the designer, ICON Engineering and Inspection Services, PLLC located at 35 Public Square in Elizabethtown, Kentucky 42701, in the care of the authorized representative, Michael Childers, PE.

The total cost of the Hardin County Government Building was \$15,100,000.00, and the property was placed in service on August 28, 2015. The total amount of the § 179D deduction allocated to the designer is \$120,467.00.

Under the penalties of perjury, I declare that I have examined this allocation, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this allocation are true, correct, and complete.



Harry Berry, Judge/Executive
Hardin County Government
150 N. Provident Way
Suite 314
Elizabethtown, Kentucky 42701
(270) 765-2350

Michael Childers, PE
President/Senior Structural Engineer/Senior
Project Manager
35 Public Square
Elizabethtown, Kentucky 42701
(270) 737-4226



Cyrus Engineering

10211 Afton Road Louisville, KY 40223

P: 502-208-9729

E: william@louisvilleengineer.com

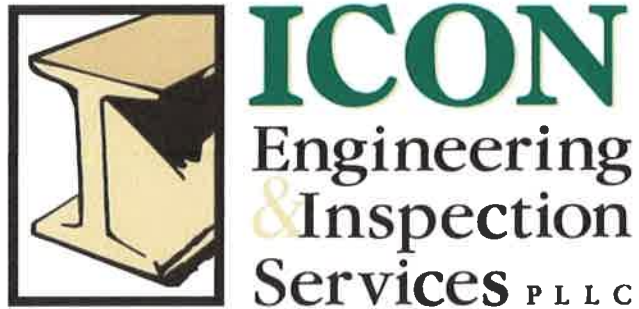
Final Report# 16-011

11/3/ 2016

Final 179D Report

Delivered to:

ICON Engineering & Inspection Services PLLC.



Prepared by:

Cyrus Engineering

william@louisvilleengineer.com

gj@louisvilleengineer.com



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To: ICON Engineering & Inspection Services PLLC.

Attn: Michael Childers
35 Public Square
Elizabethtown, KY 42701

Re: 179D Energy Tax Study and Certification-- Hardin County Government Building Final Report

Cyrus Engineering is pleased to offer In accordance with our discussions enclosed is the required documentation needed to claim the Energy efficient commercial buildings deducting under the internal revenue code section 179D for Hardin County Government Center located @ Old Rineyville Rd, Elizabethtown, KY 42701

Building Name/Number	Total Sq ft	Deduction amount	System(s) Used
Hardin County Gov't Bldg	66,926	\$ 120,467.00	HVAC/Lighting/Envelope

Qualifying Percentages	Total Sq ft	Deduction amount	System(s) Used
25%	66,926	\$ 0.60	Lighting
15%	66,926	\$ 0.60	HVAC
10%	66,926	\$ 0.60	Envelope

All Systems above met the minimum requirements of the ASHRAE 90.1 Baseline for this project. Lighting HVAC and Building Envelope gave the building a 52% Energy Reduction on baseline criteria. Giving you the total available deduction available in each system per IRS Notice 2012-26 (3/12/12) – (12/31/16) Projects. (See report for more details).

This is properly claimed as an "Other Deduction" on the appropriate line on your tax return. For municipal buildings the deduction is claimed by the primary designer/s and the designer/s makes no adjustment to basis. The owner of the public building is, however, required to reduce the basis of the energy efficient commercial building property (or partially qualified building property) by the amount of the section 179D deduction. Your deduction cannot be greater than the capitalized cost of the project (new construction or retrofit), and is allowed up to the percentage of the 179D deduction that has been allocated to you by the municipality as reflected on the municipal allocation letter that is found in the accompanying documentation.

PROCESS FOR CLAIMING THE SECTION 179D DEDUCTION

The Section 179D deduction is available for a qualifying efficient commercial building in the year that includes the date the building was placed in service. For properties placed in service in prior tax years, if a tax return has already been filed, this requires you to amend tax return. If following this method for claiming the deduction, the documentation should not be attached to your tax return, instead the documentation should be maintained in your files as support, and should be produced if required for the IRS at some point in the future. Please refer to IRS Notice 2006-52 and IRS Notice 2008-40 for details.



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Before claiming the Section 179D deduction, please consult with your tax advisor to address your individual situation.

Thank you for your business and we look forward to serving you in the future.

Cyrus Engineering

IRS Circular 230 Disclosure

To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. federal tax advice contained in this document is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code, or (ii) promoting, marketing, or recommending to another party any transaction or matter that is contained in this document.

Annual Energy and Demand (pg 1 of 2)

	Ann. Source Energy		Annual Site Energy		Lighting	HVAC Energy			Peak	
	Total Mbtu	EUI kBtu/sf/yr	Elect kWh	Nat Gas Therms	Electric kWh	Electric kWh	Nat Gas Therms	Total Mbtu	Eject kW	Cooling Tons
Annual Energy USE or DEMAND										
0 Base Design	6,353	100.86	409,051	21,664	173,732	145,945	21,664	2,663	232	117
1 0+90 Degree Rotation	6,396	101.51	412,858	21,682	173,732	149,361	21,682	2,678	229	117
2 0+180 Degree Rotation	6,320	100.31	409,824	21,243	173,732	146,317	21,243	2,624	231	116
3 0+270 Degree Rotation	6,365	101.03	414,640	21,178	173,732	151,334	21,178	2,634	231	117
4 0+Constructed Building	3,078	48.86	263,527	3,800	66,206	113,547	3,800	768	152	89

Incremental SAVINGS (values are relative to previous measure (% savings are relative to base case use), negative entries indicate increased use)

1 0+90 Degree Rotation	-41	-0.65 (-1%)	-3,816 (-1%)	-18 (-0%)	0 (0%)	-3,816 (-3%)	-18 (-0%)	-15 (-1%)	3 (1%)	-0 (-0%)
2 0+180 Degree Rotation	34	0.54 (1%)	-772 (-0%)	421 (2%)	0 (0%)	-772 (-1%)	421 (2%)	39 (1%)	1 (0%)	1 (1%)
3 0+270 Degree Rotation	-11	-0.17 (-0%)	-5,789 (-1%)	485 (2%)	0 (0%)	-5,789 (-4%)	485 (2%)	29 (1%)	1 (0%)	-0 (-0%)
4 0+Constructed Building	3,276	52.00 (52%)	145,524 (36%)	17,863 (82%)	113,526 (65%)	31,988 (22%)	17,863 (82%)	1,896 (71%)	79 (34%)	28 (24%)

Cumulative SAVINGS (values and % savings are relative to the Base Case, negative entries indicate increased use)

1 0+90 Degree Rotation	-41	-0.65 (-1%)	-3,816 (-1%)	-18 (-0%)	0 (0%)	-3,816 (-3%)	-18 (-0%)	-15 (-1%)	3 (1%)	-0 (-0%)
2 0+180 Degree Rotation	34	0.54 (1%)	-772 (-0%)	421 (2%)	0 (0%)	-772 (-1%)	421 (2%)	39 (1%)	1 (0%)	1 (1%)
3 0+270 Degree Rotation	-11	-0.17 (-0%)	-5,789 (-1%)	485 (2%)	0 (0%)	-5,789 (-4%)	485 (2%)	29 (1%)	1 (0%)	-0 (-0%)
4 0+Constructed Building	3,276	52.00 (52%)	145,524 (36%)	17,863 (82%)	113,526 (65%)	31,988 (22%)	17,863 (82%)	1,896 (71%)	79 (34%)	28 (24%)



**TAX DEDUCTION FOR ENERGY EFFICIENT COMMERCIAL BUILDINGS
ENERGY POLICY ACT OF 2005, ENACTED SECTION 179D**

CERTIFICATE OF COMPLIANCE

Certified By:

Date: 11/03/2016

Name: WILLIAM CYRUS

Company: CYRUS ENGINEERING

Street Address: 10211 AFTON ROAD

City: LOUISVILLE

State: KY

Zip Code: 40223

Telephone: 502-208-9729

Building Certified:

Street Address: Old Rineyville Road

City: Elizabethtown

State: KY

Zip Code: 42701

Energy efficient system installed and placed in service during: CY2014 CY2015 CY2016

Certification Statement (per Notice 2012-26): (Check One)

Statement for energy efficient commercial building property:

"The interior lighting systems, heating, cooling, ventilation and hot water systems, and building envelope that have been, or are planned to be, incorporated into the building will reduce the total annual energy and power costs with respect to combined usage of the building's heating, cooling, ventilation, hot water, and interior lighting systems by 50 percent or more as compared to a Reference Building that meets the minimum requirements of Standard 90.1-2001."

Statement for energy efficient lighting property that satisfied the requirements of the lighting rule of section 2.03(1)(b) of this notice:

"The interior lighting systems that have been, or are planned to be, incorporated into the building satisfy the requirements of the lighting rule of section 2.03(1)(b) of this notice. The interior lighting systems that have been, or are planned to be, incorporated into the building satisfy the requirements of the lighting rule of section 2.03(1)(b) of Notice 2012-26."

Statement for energy efficient heating, cooling, ventilation, and hot water property:

"The heating, cooling, ventilation, and hot water systems that have been, or are planned to be incorporated into the building will reduce the total annual energy and power costs with respect to combined usage of the building's heating, cooling, ventilation, hot water, and interior lighting systems by 15 percent or more as compared to a Reference Building that meets the minimum requirements of Standard 90.1-2001."

I hereby certify the following:

- 1.) Field inspections of the building, performed by a qualified individual after the property has been placed in service, have confirmed that the building has met, or will meet, the energy-saving targets contained in the design plans and specifications, and that the field inspections were performed in accordance with any inspection and testing procedures that (1) have been prescribed by the National Renewable Energy Laboratory (NREL) as Energy Savings Modeling and Inspection Guidelines for Commercial Building Federal Tax Deductions and (2) are in effect at the time the certification is given.
- 2.) The building owner has received an explanation of the energy efficiency features of the building and its projected annual energy costs.
- 3.) Qualified computer software was used to calculate energy and power consumption and costs and identification of the qualified computer software used. (Permanent Rule only)
- 4.) The attached list identifies the components of the interior lighting systems, heating, cooling, ventilation, and hot water systems, and building envelope installed on or in the building, the energy efficiency features of the building, and its projected annual energy costs.

"Under penalties of perjury, I declare that I have examined this certification, including accompanying documents, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this certification are true, correct, and complete."

Printed Name of Certifier: WILLIAM CYRUS

Signature: 

Date: 11/03/2016

Check One: Professional Engineer

Licensed Contractor

PE ID Number 28388

License Number: _____



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Municipal Building 179D Allocation

Municipal Building Owner Information

Property Owner Commonwealth of Kentucky, County of Hardin

Authorized Representative Harry L. Berry

Title Hardin County Judge/Executive

Address 150 N. Provident Way, Suite 314, Elizabethtown, Kentucky 42701

Phone (270) 765-2350

Email hberry.hcgo@hcky.org

Municipal Designer Information

Authorized Designer Michael S. Childers, PE

Design Firm ICON Engineering and Inspection Services, PLLC

Address 35 Public Square, Elizabethtown, Kentucky 42701

Phone (270) 737-4226

Email mike@iconofetown.com



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Municipal Building 179D Allocation

Building Information

Building Name Hardin County Government Building

Address 150 N. Provident Way, Elizabethtown, Kentucky 42701

Cost of Property \$15,100,000.00

Date Placed in Service August 28, 2015

Amount of Deduction to Designer 100 %

"Under penalties of perjury, I declare that I have examined this allocation, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this allocation are true, correct, and complete."

Owner Representative Harry L. Berry, Hardin County Judge/Executive

Signature 

Date _____

Designer Representative Michael S. Childers, PE

Signature _____

Date _____