

**Resolution authorizing County Administrator to execute letter of agreement allowing for the allocation of tax deductions to Moody Nolan, Inc. accrued from the design and deployment of energy efficient systems in the construction of the new Franklin County Sheriff's Training Academy.  
(Public Facilities Management)**

**WHEREAS**, the Energy Policy Act of 2005 allows design professionals to claim a federal tax deduction for the cost impact of designing certain energy efficient systems in new or renovated facilities, as detailed in the Internal Revenue Code Section 179D; and

**WHEREAS**, in the case of energy efficient building property for which a deduction is allowed under Section 179D that is installed on or in property owned by a Federal, State, or local government or a local political subdivision thereof, the owner of the property may allocate the 179D deduction to the party primarily responsible for designing the property (the designer); and

**WHEREAS**, consistent with the provisions of Section 305.30 (D) of the Ohio Revised Code, the Board of Commissioners, Franklin County, Ohio ("County"), adopted Resolution No. 0929-15 on December 15, 2015, authorizing the County Administrator to execute agreements allowing the allocation of the federal tax deduction for the cost impact of designing certain energy efficient systems in new or renovated facilities, as detailed in Internal Revenue Service Code Section 179, and allocate the 179D deduction to the party primarily responsible for designing the property; and

**WHEREAS**, Franklin County Public Facilities Management recommends the allocation of the federal tax deduction for the cost impact of designing certain energy efficient systems in the construction of the Franklin County Sheriff's Training Academy to Moody Nolan, Inc., the designer primarily responsible for designing certain energy efficient systems in the new facility; now therefore

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS, FRANKLIN COUNTY, OHIO:

That the County Administrator be authorized to execute the letter of agreement allowing for the allocation of the federal tax deduction for the cost impact of designing certain energy efficient systems in the construction of the Franklin County Sheriff's Training Academy to Moody Nolan, Inc., the designer primarily responsible for designing certain energy efficient systems in the new facility.

Prepared by Jim Goodenow

cc: Franklin County Public Facilities Management  
Moody Nolan, Inc.