The following information will help determine how to proceed with an NCC DeConstruct project donation:

The removal of any building from the underlying real property can be executed by either demolition, deconstruction, or combination. Each method requires the same permitting approval from the State of Colorado (CDPHE) and the local county or municipal building department (two separate permits).

1. Regardless of how you intend to proceed with removing the existing improvements from the lot (deconstruction, demolition, or combination of both), a hazardous materials testing protocol will be required per the State of Colorado. This will include testing for asbestos containing materials (ACM) in the buildings. You or your general contractor can initiate this.

   We suggest contacting a certified asbestos and hazardous materials testing company. Affirm that they have a licensed industrial hygienist who will be responsible for signing the CDPHE demolition permit application.

2. Should you choose to proceed with deconstruction (all or part of the buildings), an improvements-only, personal property appraisal will be required to establish the value of the in-kind donation. As receiver of the in-kind donation, NCC cannot be a party to the appraisal valuation process. This must be initiated and executed by the donor or their authorized third-party representative.

   There is typically a significant lead time for this to be completed. At minimum, you may wish to contact an appraiser and ask to provide an estimate of cost & delivery to complete the appraisal. Ultimately, the net tax incentive value (deductions & credits) will correlate strongly with the appraised value of the improvements or personal property donated. This is a critical piece of information.

3. Based upon the scope of the project, it is recommended that at least one traditional demolition proposal be procured from a local demolition subcontractor. This will help establish the overall financial scope of this portion of the project as well as provide valuable information relative to modeling a variety of deconstruction / demolition combinations that may influence your decision to proceed with a donation to NCC. To the degree that NCC’s training and educational activities may incidentally provide some direct benefit to the donor; it is the donor’s responsibility, in concert with their tax advisors, to make a final determination of value of any direct service provided.

4. A site visit of the property and buildings is advisable at some point to familiarize ourselves with the construction systems and materials of the existing building(s). Once the report of the ACM testing has been received we can provide a more accurate picture of the requirements of the project. If it is determined there is ACM present, an abatement subcontractor will need to be engaged to help develop a proposal for abatement services. This would be a requirement regardless of the direction you choose to remove the building improvements.
5. Please see additional NCC and other documents:
   - Spreadsheet sample DeConstruct projects of similar scope
   - Colorado Department of Revenue form Income 23 for calculating Enterprise Zone tax credits.
   - Sample DeConstruct in-kind donation appraisal
   For additional information on the Colorado Enterprise Zone please visit our website at www.nccraftsmanship.org and click on the “EZ” button.