HARVEST Eco-Salvage™
A 501(c)3 Non-Profit Corporation
Dedicated to Keeping Usable and Recyclable Building Materials Out of Our Landfills.

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BOARD OF SUPERVISORS
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May 12, 2025

Dear Distinguished Supervisors,

I am writing you today about the public/private partnership you are exploring with Marc Rohrer and the Golden City Football Club regarding Kezar Stadium. I read about your project in SF Gate, and I believe I have a way to make your partnership much more beneficial to the City and Mr. Roher.

I am the executive director of an environmental non-profit who deconstructs improvements on properties, then redistributes locally and recycles the building materials, keeping them out of our landfills. We are new to the Bay Area, and currently have five chapters, with two more scheduled to come online in the near future. The benefit is a fair market value tax deduction for the appraised value of the improvements on the property (the structure), giving Mr. Roher potentially hundreds of thousands to millions of dollars more for his project, via tax deduction, thus lowering the financial onus on the taxpayers of San Francisco. Being a 501(c)(3) environmental non-profit organization we cannot give a tax deduction to a government agency, because you don't pay taxes, but by getting Mr. Roher more money via tax deduction, that helps the taxpayers of San Francisco.

I know this sounds too good to be true, but it has been a deduction that the IRS gives that has been around since the inception of the IRS Code. We have been in business for 26 years and have never been questioned about, denied a deduction by, or audited by the IRS. We are in perfect standing with them. I have attached some information about our organization and indices to back up our claim of donation and deduction. This is not a thrift-store style deduction. This is based on fair market value given by an IRS-qualified appraiser.

I am asking for the opportunity to meet with you all, along with Mr. Roher, to better explain our program and how it can help both the City and Mr. Roher. This is a new way of doing things. Last year, between our SoCal chapter and our Scottsdale/Paradise Valley chapter, we kept over 160 million pounds of reusable/recyclable building materials out of the landfills and issued over $36 million in tax deductions.

Please look into our company, if you have doubts. We have a sterling reputation and think this would be a very beneficial program for everyone involved, especially the Earth.

Thank you for your time and consideration.

Gena Eales, Executive Director
personal cell (406) 381-1645

Harvest eco-salvage introduction:

"It can be immensely profitable to do things a better way."
James Wilson Rouse, Pioneering Developer and Philanthropist

Harvest eco-salvage is something new to the construction, real estate, and non-profit worlds. Harvest eco-salvage, a 501(c)(3) non-profit is an environmentally based non-profit that offers a valuable service to your clients and your community.

We were tired of seeing reusable and recyclable building materials go to the landfills because it was the fastest and easiest solution. As veterans of the construction industry we pioneered an IRS-approved program that creates an incentive to schedule the project time to deconstruct and recycle the real estate improvements scheduled for replacement. Our program works best for major renovations to total tear-downs for either residential or commercial projects. Currently we average keeping 90% of the donated scope of work out of the landfills.

The donor receives a real-estate appraised (FMV) tax deduction, the reusable and recyclable building materials are salvaged and freely distributed to other non-profits and recycling facilities, and skilled jobs in our community are created.

We operate as compliance officers for the deconstruction process. We train your crews in deconstruction or recommend deconstruction contractors, arrange for the distribution of salvaged materials, manage inventory of the donation, and comply with all IRS requirements. then issuing the deduction. Our program fees are a fraction of the donation value, and the donor pays our costs to operate. We are proud of the fact that we have a 26-year history with the IRS with no rejected or questioned donations.

ADDITIONAL INFORMATION

1. We start with a site review of the scope of work.
2. The donor then hires an IRS-qualified real estate appraiser to determine the donation value of the scope of work. This has to be a direct transaction between the donor and the appraiser, per IRS rules. We have list of IRS-qualified appraisers we can offer.
3. If the donor wants to proceed after reviewing the donation value and our program costs, we work with the general contractor to schedule the project. The donor signs our donation contract and pays a 50% retainer of our costs. This contract must be between the donor and Harvest, as per IRS rules.

4. Upon completion of the scope of work, the donor is billed the remainder of our costs, and the tax package for their donation is prepared.
5. We maintain records of each donation for seven years.
6. All donors are encouraged to visit our website (www.harvestecosalvage.org) for additional information and to consult their tax advisor. who is encouraged to direct their questions about our program to us.
7. We find that when the donor and their tax pro conference with us, everyone is educated about our process.

IRS RULES

A. The life of a real estate appraisal for donation is 60 days. Within 60 days of the date of the appraisal the donation must be made (signed contract and retainer) or a new appraisal is required. Once the donation is made, the donor has five years in which to use the value of the donation.

B. No restrictions can be placed upon the donation, meaning the donor cannot direct where the salvaged materials are donated to.

C. The donation must be conveyed to Harvest as appraised. The initial walk-through inventory must match the site upon the start of our process. (It must be clear to all involved that these items are the property of Harvest and they cannot help themselves to the improvements on site).

D. The program costs paid by the donor to Harvest are not tax deductible, as they received a service from us.

COMMON QUESTIONS

q. Does this deduction apply towards capital gains?

a. We are told by the IRS the donation only applies to income. Your tax pro would have the final say on how the donation is applied.

q. Does this type of donation trigger an audit?

a. That has not been our experience. We have had a couple of donors audited, but we have never had a donation we issued questioned, revised, or refused by the IRS since our inception in 1999.

q. Can I donate materials from my project to my church, school, etc.?

a. No, you cannot direct the distribution of the salvaged materials. The property must convey as appraised.

q. Can we have a demo party at the house and let our family demo walls, like on HGTV?

a. The property must transfer as appraised, and once the donation is made, it belongs to Harvest, and we don't want it demolished, we need it deconstructed so the materials remain reusable. It would also be an insurance nightmare for us all.

q. Can the deduction be extended past the five-years?
a. No. This is a use it or lose it rule from the IRS.

q. Is there an ownership timeline for this deduction?
a. If the donor plans on living at the donation address or has owned the property for two years, they can apply the highest donation value (50% reduction of income). If the property is newly acquired and is being flipped, the IRS will determine the percentage of the donation that can be applied per year.

q. Where do the salvaged materials go?
a. We are required by the IRS to donate to other 501(c)(3) non-profits who can use them for their charitable purposes. They supply us with itemized receipts to account for the donation.

q. What happens to the foundations and concrete or asphalt?

a. Concrete is crushed in to man-made gravel used in every type of new construction. Concrete is 100 percent recyclable. Asphalt is ground and reheated and used for roadways, roofing, and waterproofing. Asphalt is 100 percent recyclable. Reinforcing metals and metal roofing is 100 percent recyclable. Wood is recyclable in to many diverse materials. New, innovative material recycling options are being implemented daily for previously non-recyclable building materials.

Thank you for your interest in our environmental program. Please go to www.harvestecosalvage.org for more information and videos. If you have further questions or interest in our program, please contact us. We currently have five offices. All contact information is on our website. Mother Earth thanks you, and so do we.

Tax Implications of Non-Cash Charitable Donations of Real Estate Improvements: Introduction

Charitable giving plays a significant role in society, and the federal tax code acknowledges this through provisions allowing deductions for contributions made to qualified organizations.1 While cash donations are common, non-cash charitable contributions, encompassing various forms of property, also constitute a vital source of support for numerous charitable endeavors and offer tax benefits to donors.1 Among the diverse types of non-cash donations, the contribution of improvements made to real estate presents a unique scenario that requires careful consideration of specific Internal Revenue Service (IRS) guidelines and regulations. Unlike the donation of an entire property, the contribution of improvements alone necessitates a nuanced understanding of how these enhancements are treated for tax deductibility purposes. Adherence to the established IRS framework is paramount to substantiate such contributions and ensure the availability of the associated tax benefits.[3]

Defining Real Property and Improvements for Tax Purposes

To properly understand the tax implications of donating real estate improvements, it is essential to establish the definitions of "real property" and "improvements" as used by the IRS. Real property generally encompasses land and anything permanently affixed to it.[5] This includes not only the physical ground but also structures like buildings and other attachments. Improvements to real property are typically defined as additions or modifications that enhance the property's value, prolong its useful life, or adapt it to new uses.[6] Examples of improvements can range from constructing a new building or adding a significant extension to an existing one, to undertaking substantial renovations such as remodeling a kitchen or bathroom, or installing permanent fixtures. For the purpose of charitable donations, these improvements can be considered integral to the real property itself. However, depending on the specific circumstances, particularly concerning ownership and the nature of the donation, improvements might also be treated distinctly from the underlying land and existing structures.

General Principles of Non-Cash Charitable Donations

Several fundamental requirements govern the deductibility of non-cash charitable donations. First and foremost the donation must be made to a qualified organization, which typically includes entities recognized as tax-exempt under section 501(c)(3) of the Internal Revenue Code and classified as public charities.[5] The IRS provides resources to verify the qualified status of an organization, emphasizing that contributions to non-qualified entities or individuals are generally not deductible.[4] Secondly, to qualify **as a** charitable contribution, the donor must relinquish dominion and control over the donated property, meaning they must give up ownership and the ability to direct its use.[12] This ensures that the donation genuinely benefits the charitable organization. The amount of the charitable contribution for non-cash property is generally limited to the fair market value (FMV) of the property at the time it is contributed.[5] Fair market value represents the price at which the property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of relevant facts.[9] It is important to note that if the donated property has decreased in value since its acquisition, the deduction is limited to its FMV at the time of donation; the donor cannot deduct the loss in value.[5] Finally, to claim a deduction for charitable contributions, taxpayers must typically itemize their deductions on Schedule A (Form 1040) rather than taking the standard deduction.[4]

Donating Improvements on Real Estate: An Overview

The donation of improvements on real estate can manifest in various forms. A donor might construct a new building on land they own and then donate the entire improved property. Alternatively, they could undertake significant renovations to an existing property and subsequently donate the enhanced real estate. Even smaller, yet permanent, fixtures added to a property and then donated as part of the real estate transfer fall under this category. A crucial distinction arises when considering whether the improvements were made to property owned by the donor or to property they do not own, such as leased property. The ownership of the underlying real estate has a substantial impact on the tax deductibility and treatment of the donated improvements.[5] The tax treatment will vary depending on these ownership factors and the specific circumstances surrounding the donation.

Determining the Fair Market Value of Donated Improvements

Determining the fair market value of donated property, including real estate improvements, is a critical step in claiming a charitable deduction. IRS Publication 561, titled "Determining the Value of Donated Property," serves as the primary guide for taxpayers and appraisers in this process.[3] As previously mentioned, FMV is defined as the price at which the property would change hands between a willing buyer and a willing seller.[5] Several valuation methods are relevant when assessing the FMV of real estate improvements:

- **Comparable Sales:** This method involves comparing the improved property with similar properties in the same or comparable area that have recently been sold.[20] Adjustments are made to the selling prices of the comparable properties to account for differences in factors such as size, condition, location, and the date of sale, to arrive at an estimated FMV for the donated property.

- **Replacement Cost New or Reproduction Cost Minus Observed Depreciation:** This approach estimates the current cost of constructing a new building or replicating the improvements, and then subtracts depreciation to account for physical wear and tear, functional obsolescence (outdated features or design), and economic obsolescence (external factors affecting the property's desirability).[20] While this method can set an upper limit on value, it is often used in conjunction with other methods.
- **Capitalization of Income:** This method is primarily used for income-producing properties and values the property based on its potential to generate income.[23] While less directly applicable to improvements themselves, if the improvements lead to a demonstrable increase in the rental income of the property, this could be a relevant factor in the overall valuation.

Given the complexities inherent in valuing real estate, especially when significant improvements are involved, a detailed and professional appraisal is often necessary to accurately determine the FMV.[23] Qualified appraisers possess the expertise to consider various factors, apply appropriate valuation methods, and understand local market conditions to provide a reliable assessment.

Appraisal Requirements for Donated Real Estate Improvements

The IRS has specific requirements regarding appraisals for certain non-cash charitable contributions. Generally, a qualified appraisal is required when the claimed deduction for an item or a group of similar items exceeds $5,000.[2] This threshold applies to the fair market value of the donated property, which would include the value of any improvements. A "qualified appraisal" must be conducted by a "qualified appraiser" and must meet specific criteria outlined by the IRS.[2] A qualified appraiser is an individual who has earned an appraisal designation from a recognized professional appraiser organization or has met certain minimum education and experience requirements, regularly prepares appraisals for pay, and is not an excluded individual {such as the donor or the recipient charity in certain circumstances).[33] The appraisal must adhere to the substance and principles of the Uniform Standards of Professional Appraisal Practice (USPAP) and include specific information such as a detailed description of the property, the valuation date, the appraiser's qualifications, the method used for valuation, and the fair market value determined.[33]

When claiming a deduction for non-cash contributions exceeding $500, taxpayers must also file Form **8283,** "Noncash Charitable Contributions," with their tax return.[2] Section B of this form requires a summary of the qualified appraisal for donations exceeding $5,000, including the appraiser·s signature.[24] For deductions exceeding

$500,000 for a contribution of property, including real estate, the qualified appraisal must be attached to the tax return.[10]

Limitations on Charitable Contribution Deductions for Real Estate Improvements

The amount of the charitable contribution deduction that can be claimed for donations, including those of real estate improvements, is subject to limitations based on the donor's Adjusted Gross Income (AGI).[5] These limitations vary depending on the type of charitable organization receiving the donation. Public charities, often referred to as 50% limit organizations, generally allow for higher deduction limits compared to certain other organizations, which may fall under a 30% or 20% AGI limit. Harvest eco-salvage falls under the 50% category.[5]

Real estate improvements that have been held for more than one year are typically considered capital gain property.[5] When donating capital gain property to a public charity, the deduction is generally limited to 30% of the donor's AGI at its fair market value.[5] However, the donor has the option to elect a 50% AGI limit if they reduce the deduction by the amount of appreciation in the property's value.[5] If the charitable contribution exceeds these annual AGI limitations, the excess amount can generally be carried forward and deducted over the next five years.[25]

Special Considerations

Improvements to Property Owned by the Donor

When a donor makes improvements to their own real property and subsequently donates the entire improved property to a qualified charity, the amount of the charitable deduction is based on the fair market value of the property at the time of the donation, which includes the value added by the improvements.[26] The donor's cost basis in the property will include the original purchase price plus the cost of any improvements made.[9] This basis is relevant for determining the potential capital gain if the property had been sold instead of donated, particularly if the property was held long-term.

Generally, to claim a charitable contribution deduction, the donation must in consist of the donor's entire interest in the property.5 Donating a partial interest property is typically not deductible.5 Therefore, if a donor makes improvements to real property they do not own, such as a friend's house or a leased property, the donation of those improvements might be considered a donation of a partial interest and may not be deductible.12 The rationale is that the donor does not own the underlying asset to which the improvement is attached.

Improvements to Leased Property

The tax implications of a tenant making improvements to a leased property and then donating those improvements to a charity are particularly complex.[5] The treatment depends significantly on whether the improvements become the property of the landlord upon donation or at the termination of the lease. Generally, the party who owns the improvements is entitled to take depreciation deductions.[47] If the improvements revert to the landlord, the tenant's donation might be viewed as primarily benefiting the landlord, rather than directly the charity, unless the donation is structured through the landlord. Given the intricacies involved, it is strongly recommended that tenants in such situations consult with a qualified tax advisor to understand the specific implications and potential deductibility of their contributions.

Examples and Illustrations

Example 1: Donation of an Improved Personal Residence

Suppose a homeowner invests $50,000 in renovating their kitchen and bathrooms. Several years later, they donate their entire house, including these improvements, to a qualified charity. At the time of donation, the fair market value of the property, considering the recent renovations and overall market conditions, is appraised at $400,000. Since the claimed deduction exceeds $5,000, the homeowner must obtain a qualified appraisal from a qualified appraiser and complete Section B of Form 8283. The amount of their charitable contribution deduction will be $400,000, subject to the AGI limitations for capital gain property donated to public charities (generally 30% of AGI).

Conclusion

Donating improvements to real estate to qualified charitable organizations can offer significant tax benefits. However, it is crucial for donors to understand and adhere to the IRS guidelines concerning qualified organizations, fair market valuation, appraisal requirements, deduction limitations, and substantiation. The tax treatment can vary depending on whether the improvements are made to property owned by the donor or another party, with donations of improvements to non-owned property, particularly leased property, presenting unique complexities. Given the potential intricacies involved, individuals or entities considering such donations are strongly advised to seek guidance from a qualified tax professional or legal counsel. This will help ensure compliance with all applicable IRS regulations and maximize the potential tax benefits based on their specific circumstances.[13]

Table 1: Summary of Appraisal Requirements Based on Value

Donation Value	Appraisal Requirement	Form 8283 Section
Over $500 but not over $5,000	Generally not required, but FMV must be substantiated.	Section A
Over $5,000 (except for certain exceptions like publicly traded securities)	Qualified written appraisal from a qualified appraiser required.	Section B
Over $500 for a single article of clothing or household item not in good use condition	Qualified appraisal required.	Section B
Over $500,000	Qualified appraisal must be attached to the tax return.	Section B

Table 2: AGI Limitations for Charitable Contributions

Type of Contribution	AGI Limit
Cash to public charities	**60%**
Noncash to public charities	50%
Capital gain property to public charities (FMV deduction)	30% (with option for 50% if FMV is reduced by appreciation)
To certain other organizations	Generally, the smaller of 30% of AGI or 50% of AGI minus contributions to public charities
Capital gain property to certain other organizations	20%

"Neither Harvest Eco-Salvage nor its Chapter affiliates, officers and staff provide accounting or tax advice as part of the program. They are not trained or licensed to practice as accountants or tax advisors. Donors who require accounting or tax guidance should consult their personal accountant or tax advisor."

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May 2025

Subject: Letter of Support Golden City Football Club at Kezar Stadium

Dear San Francisco Recreation and Park Commission,

I write to you today to express my support for the establishment of Golden City Football Club in San Francisco.

I have been director of the SF Glens for 14 years and currently oversee the youth academy and adult programs. I have seen many soccer ventures in my time and currently run my own USL League 2 and USL W League program in San Francisco.

I am particularly excited about the prospect of bringing an MLS Next Pro team to our city through Golden City Football Club. While still in its formative stages, their vision for soccer in San Francisco is truly inspiring and promises to create a team with strong community ties that align with our city's values of inclusivity and civic pride.

This project would revitalize the historic Kezar Stadium, preserving an iconic venue while breathing new life into a space cherished by generations of San Franciscans. The endeavor has the potential to bring neighbors together, create new traditions, and add to the rich tapestry of our city's sporting culture, representing more than just a sports team, but an investment in our community's future.

Best regards,

Mike McNeill
General Manager
San Francisco Glens Soccer Club

CC:
Supervisor Bilal Mahmood
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