

COUNTY OF SAN DIEGO, CALIFORNIA
BOARD OF SUPERVISORS POLICY

Subject

Tax Deductions, Credits, Incentives and Rebate Programs on
County Capital Projects

**Policy
Number**

G-18

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Purpose

To take advantage of favorable tax deductions, credits and other incentive and rebate programs that benefit the County through the capital program.

Background

The County's capital program includes acquisition and construction of new public improvements and the replacement or reconstruction of permanent public improvements to extend the life or alter the functionality of a facility. Numerous opportunities for tax deductions and credits and other incentive and rebate programs are available for new or retrofitted buildings with energy-efficient or sustainable components. Certain tax deductions, credits and other incentive and rebate programs exist in which public agencies like the County cannot directly participate, but the County may benefit by assigning those credits to the designer/developer of a County project. This creates a potential cost savings and energy program benefits to the County, while creating mutually beneficial relationships among local businesses and the County.

Policy

It is the policy of the Board of Supervisors that:

The County will participate in and work with private contractors to take advantage of tax deductions, credits and other incentive and rebate programs on County capital projects whenever it is financially beneficial for the County.

Sunset Date

This policy will be reviewed for continuance by 12-31-2032.

Board Action

7-30-13 (10)
4-23-13 (13)
10-30-18 (12)
11-04-25 (6)

CAO Reference

1. Department of General Services
2. Department of Parks and Recreation