FACT SHEET: SAVE WITH DECONSTRUCTION

Deconstruction is the process of carefully dismantling a building or home for the purpose of salvaging and reusing its functional parts. TRPA supports deconstruction and encourages property owners to consider it whenever a significant amount of material will be discarded from a project. It can be a financially attractive option as well as environmentally responsible for the following reasons:

**TAX DEDUCTION:** Property owners are eligible for a tax deduction for their donation of salvaged building materials to a qualified non-profit organization whose mission it is to salvage and distribute reusable building materials.* The deduction can be quite substantial, offsetting the cost of the deconstruction, and becomes more so the higher the square footage of the structure, quality of the materials, and income tax bracket of the property owner.

**RELIEVES OVERBURDRENED LANDFILLS:** Construction and demolition debris, on average, accounts for 40 percent of materials occupying landfill space. It’s the single largest contributor. Deconstruction can divert up to 75-95 percent of a structure from heading to the landfill.

**OPTIONS FOR LOW INCOME FAMILIES:** Deconstruction provides functional building materials to the general public at a discount, creating options for those who wouldn’t otherwise be able to afford them.

**CREATES EMPLOYMENT AND TRAINING OPPORTUNITIES:** Green industries are a growing sector of the jobs market. Job-skills training in deconstruction is increasingly being provided to individuals in need of entry-level options in an industry with a promising, sustainable future.

**SAVES EMBODIED ENERGY:** Unlike recycling, wherein additional resources are required to convert a salvaged material to a new reusable material, deconstruction allows materials to be reused in their original form. Salvaged materials are immediately available for reuse without the expenditure of additional energy for conversion.

*If deconstructed materials are not donated to a qualified non-profit organization whose mission it is to salvage and redistribute those materials for reuse, your donation may be disallowed by the IRS or the value of the donation could be reduced to a “sale-price” value. Research your options:

- California Integrated Waste Management Board  
  [http://www.calrecycle.ca.gov/Reuse/Links/Building.htm](http://www.calrecycle.ca.gov/Reuse/Links/Building.htm)

- Truckee Meadows Habitat for Humanity  

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