



**Polk County Representative Information**

<b>Representative Name:</b>	<b>Sydney Murphy</b>
<b>Government Entity Name:</b>	Polk County
<b>Title:</b>	<b>County Judge</b>
<b>Mailing Address:</b>	<b>101 W. Church Street, Suite 300 Livingston, TX 77351</b>
<b>Telephone Number:</b>	<b>936)327-6813</b>
<b>E-mail:</b>	<b>county.judge@co.polk.tx.us</b>

**J.E. Kingham Construction Co. Representative Information**

<b>Representative Name:</b>	John Kingham
<b>Designer Entity Name:</b>	J.E. Kingham Construction Co.
<b>Title:</b>	President
<b>Address:</b>	312 Old Tyler Rd. Nacogdoches, TX 75691
<b>Telephone Number:</b>	936.564.3329
<b>Representative E-mail:</b>	jkingham@jekcc.com

Under penalties of perjury, I declare that I have examined this allocation, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this allocation are true, correct, and complete.

**AGREED TO AND ACCEPTED:**

  
 \_\_\_\_\_  
 Signature (Polk County Representative)

  
 \_\_\_\_\_  
 Signature (J.E. Kingham Construction Co. Representative)

2-14-17  
 \_\_\_\_\_  
 Date

2-8-17  
 \_\_\_\_\_  
 Date



## SECTION 179D ALLOCATION

As part of the Energy Policy Act of 2005, Congress enacted Section 179D of the Internal Revenue Code to encourage the design and construction of energy efficient buildings. This program allows government building owners to allocate potential Section 179D deductions for the installation of energy efficient building envelope, HVAC and hot water systems, or interior lighting systems. Taxpayers eligible to receive an allocation may include an architect, engineer, contractor, environmental consultant, or energy services provider. *Polk County* hereby allocates *J.E. Kingham Construction Co.* the Section 179D deduction for the property described below:

<b>Polk County Building Information</b>					
Property Name	Property Address	Placed in Service	Cost of Property	Allocated Systems	Allocation Percentage
Polk County Commerce Center	1017 US Hwy 59 N. Loop Livingston, TX 77351	September 2013	\$8,567,289	HVAC and hot water, lighting, and building envelope	100%

The authorized owner representative is not responsible for certification of the energy efficient commercial building property. The taxpayer receiving the allocation is solely responsible for obtaining the required certification and onsite verification and for ensuring their accuracy and substance.

Following a third-party certification by a licensed professional engineer or contractor in the jurisdiction of the building, *Polk County* will be provided with a summary analysis detailing the energy-saving improvements and the final Section 179D deduction amount.