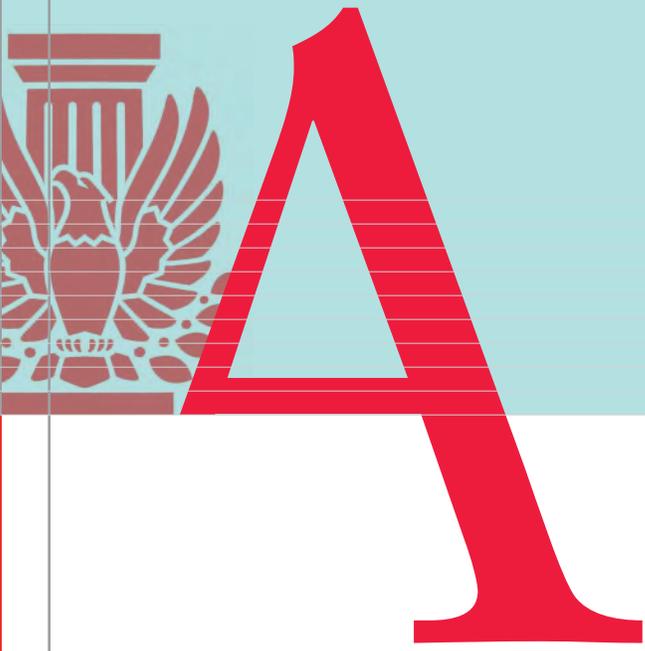


# Architext



## A message from the President:

Baani Singh, AIA NCIDQ LEED AP



We at AIA ENY have been enjoying working towards the change, the change to better serve you, our members!

Over the course of this year, our chapter leaders have been working conscientiously to serve our members by activating the network and promoting our profession. This year, AIAENY had our Strategic planning meeting, issued Survey to membership requesting for member feedback, presented impressive Educational & social programs, distinguished educational Tours including (6) Tours at AIA QUAD Conference, modernizing Website and Newsletter format, ARE books and Structures ARE lecture, making connections with other organizations attempting to bring us all together at networking events. For example, this summer we had first Annual Scavenger hunt in Troy organized with multiple organizations and third Annual Summer Mixer.

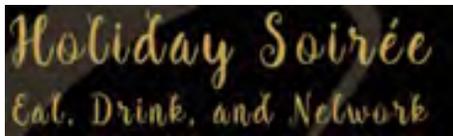
Our **Annual Meeting** was on November 01, where our members elected new chapter leadership. I personally want to congratulate our all newly appointed Board Members and thank our membership for voting. In addition to the items listed above, we will be hosting first Annual **AIA ENY Holiday Soiree, Honoring our chapter's Past Presidents and Unveiling the 2018 Chapter events** calendar on Thursday, December 07, 2017. Please join us as we honor and thank our Chapter's Past Presidents for their dedication; celebrate our membership, and for the first time give the gift of 2018 Chapter Calendar of Events to our members. If you missed the email, see invite in this newsletter.

It is a magnificent time to get involved with AIA ENY as The Holiday Soiree is in December and we are working on chapter Committees and Task forces for 2018. Immense experience can be gained by joining a committee and learning about the issues surrounding our industry, it is invaluable for growth and development as architects. I would like to personally invite all our Emerging professionals and other Licensed professionals to join our Emerging Professionals committee. Our new Committee chair, Casey Crossley is working towards great initiatives for our emerging professionals. The chapter is providing more opportunities for Architectural Registration Exam preparation with ARE 5.0 guides & Structure ARE full day training and networking specifically geared towards this group.

**Connect with us on Facebook (AIA Eastern New York)** <https://www.facebook.com/AIAEasternNewYork/> and **LinkedIn (AIA ENY)** <https://www.linkedin.com/company-beta/10888416..> I encourage you to share your local project story with the over 300 members by writing an article for the newsletter or arrange project tour. Let's come together, get involved, get recognized, network and of course have fun! As Always, we are here to serve you, Feel free to send your suggestions or concerns and also join us for our next Chapter meeting at our office. I look forward to hearing from you!

Sincerely,  
Baani Singh, AIA NCIDQ LEED AP  
AIA Eastern NY President 2017  
[singhb@d2dgreendesign.com](mailto:singhb@d2dgreendesign.com)

AIA EASTERN NEW YORK  
A CHAPTER OF THE AMERICAN INSTITUTE OF ARCHITECTS



### HOLIDAY SOIREE HONORING PAST PRESIDENTS - Coming Up - Dec 7

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# 2017 AIA Eastern New York Board of Directors and Executive Committee

Architext is a publication of the Eastern New York Chapter of the AIA. Please send photo, article, announcement or presentation information for consideration for publication to the Eastern New York Chapter at [admin@aiaeny.org](mailto:admin@aiaeny.org)

# Architext

## EXECUTIVE COMMITTEE

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Baani Singh, AIA



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Mark Landon, AIA  
(through 2018)



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Pasquale Marchese, AIA  
(through 2019)



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Mike Goad, AIA



Secretary:  
Harry Ellsworth, AIA

### CORRECTIONS:

Please contact AIAENY at [admin@aiaeny.org](mailto:admin@aiaeny.org) if you find any areas that need correction in the Architext. AIA Eastern New York appreciates all comments and feedback.



Past-President:  
Mark Thayer, AIA

Join us on linked in



# Tax reform: what it may mean for you

Updated November 13, 2017

By Ian McTiernan, Nov 2, 2017

As the old saying goes, in this world nothing can be said to be certain, except death and taxes. But one more thing is certain: everybody hates the tax code. Incredibly complex, inequitable, economy-stifling, an accountant's dream but a businessperson's nightmare, the US tax code is something Washington policymakers have tried for years to reform since its last overhaul in 1986.

This year, though, with Republicans in control of both Congress and the White House, the possibility that lawmakers will rewrite the tax code is greater than ever, with massive implications on architects and the built environment. On November 2, the House Ways and Means Committee released its tax reform overhaul proposal, known as H.R. 1, the Tax Cuts and Jobs Act. A week later the Senate Finance Committee introduced its tax reform legislation, also called the Tax Cuts and Jobs Act. Both bills contain some major risks for the architecture profession.

## HERE'S WHAT TAX REFORM COULD MEAN FOR YOU.

### THE BIG PICTURE

The tax reform "framework" that the White House and Congressional Republicans released at the end of September proposed reducing the tax rates on individuals and businesses and making the tax code simpler. The bills in the House and the Senate largely follow the path established in the Framework. On the House side, the plan would compress the current seven tax brackets to five. For corporations, the plan would lower the rate from the current 35 percent to 20 percent. On the Senate side, the seven tax brackets are kept but rates are lowered for both businesses and consumers.

To pay for this, both plans would eliminate a large number of tax incentives. They also predict strong economic growth to help increase revenue to the government, although most economists believe

the predicted rates of growth are unrealistic. In practice, both plans would add to the federal budget deficit.

The devil, of course, is in the details. And that is where the biggest impacts may lie, particularly for architecture firms that organize as pass-through entities like S Corporations. According to AIA's 2016 Firm Survey Report, 57 percent of US architecture firms organize as pass-through entities. The Framework proposed creating a new, lower maximum tax rate for these type of firms. However, both the House and Senate proposals exclude professional services companies, such as architecture firms, from tax relief.

The House Ways and Means Committee has approved its version of the bill, which now goes to the House for a vote. Meanwhile, the Senate Finance Committee introduced its draft proposal on November 9. It began marking up the bill Monday, November 13. Both versions will need to be reconciled and sent to the President. The White House and Congressional Republicans hope to get a bill signed into law by the end of the year.

### WHY THE CHANGE TO THE TAX TREATMENT FOR S CORPORATIONS?

Current law enables partners of an S corporation to determine how much of their income to classify as wages (subject to generally higher tax rates) and how much as investment income (subject to lower rates). However, this provision has been abused, with some companies taking advantage of this structure to legally pay themselves artificially low salaries and therefore a lower tax rate.

This prompts some policymakers to raise the concern that with a lower tax burden for S corporations, partners could "classify" most of their income as business income and not as salary subject to a higher individual rate. As a result, the tax reform drafts contain language that would exclude specific industries from the lower rate. This means that partners in an architecture pass-through would be forced to pay the higher individual tax rate on all their income, while

# Tax reform: what it may mean for you - *continued*

partners of a pass-through in another industry would get the lower rate.

While there is a legitimate problem with some S corporation partners “gaming” the system, excluding whole industries from the ability to access lower small business rates is like using a buzz saw to do the work of a scalpel. This could subject hundreds of architecture firms across the country to an effective tax increase.

## **NO MORE INCENTIVES?**

The tax reform legislation presents other potential challenges for the design and construction industry, through the reduction or outright elimination of tax incentives that help finance building projects.

The good news is that the legislation specifically calls out several building-related incentives for keeping, notably the Low Income Housing Tax Credit and the Mortgage Interest Deduction. The bad news is that other incentives—like the Historic Tax Credit, energy tax incentives like 179D, and others—are on the chopping block.

In the case of the Historic Tax Credit, this means that a financing tool that has been in place since 1981 as an incentive to economic development would be eliminated in the House bill and severely reduced in the Senate legislation. The purpose of the HTC is to address a financing gap, as rehabilitation is more expensive than new construction. Without the credits, properties sit idle, often for decades, exerting a blighting influence on surrounding neighborhoods.

On average, the credit leverages over \$5 of private investment for every \$1 in federal funding, creating highly effective public-private partnerships. The cumulative \$23.1 billion cost of this program has been more than offset by the \$28.1 billion in federal tax receipts generated solely by these rehabilitation projects.

Losing financing tools like the Historic Tax Credit—combined with potential tax increases on small architecture firms—would be a double whammy on the profession, hurting it at a time when the design and construction industry has finally recovered from the Great Recession.

## **WHERE AIA STANDS**

In 2013, when lawmakers began discussing tax reform more seriously, AIA adopted three broad principles for tax reform:

- We support comprehensive tax reform that lowers marginal tax rates for individuals, pass-through entities, and corporations, while broadening the tax base and simplifying the tax code.
- Tax policies aimed at strengthening small businesses, including tax policies that maintain the ability of businesses to choose pass-through forms of entities, should be preserved.
- Tax policies should provide incentives for innovative, economically vibrant, sustainable, and resilient development that creates jobs and will revitalize our nation’s buildings and infrastructure.

## **SPEAKING UP FOR WHAT MATTERS**

### **WHAT CAN YOU DO TO HELP SHAPE THE FINAL BILL?**

**First, join AIA’s Legislative Action Network (LAN) and receive in-depth, up to date information on this and other key issues. You also can make your voice heard now by sending a letter to your members of Congress to urge them to protect the Historic Tax Credit and the 179D green building tax incentive, as well as to ensure tax rate fairness for architecture firms.** Please take a moment to tell your representative how you feel.

**But more importantly, stay alert.** This bill is moving fast, and architects will need to mobilize quickly. If you see an AIA Action Alert in your inbox, don’t delete it: Read it and act. It may be our only opportunity to weigh in with Congress on tax reform.

*Ian McTiernan is AIA’s manager of federal relations.*

Source: AIA National - <https://www.aia.org/issues/160616-tax-reform-what-it-may-mean-for-you>

# 2017 AIAENY Highlights

STRATEGIC PLANNING

LOBBY DAY

DESIGN AWARDS

GREAT EDUCATIONAL & SOCIAL PROGRAMS

NEW MARKETING PACKAGE

NEW NEWSLETTER FORMAT

ARE 5.0 PREPARATION LIBRARY

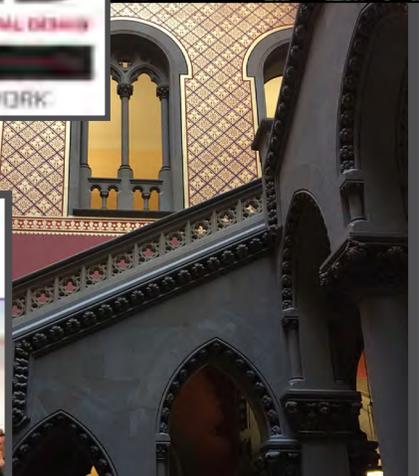
NEW WEBSITE - Coming Up!

ARE 5.0 PREP CLASS

QUAD CONFERENCE & TOURS

HOLIDAY SOIREE HONORING PAST PRESIDENTS - Coming Up - Dec 7

COMPLETE 2018 CALENDAR Coming Up! Dec 7



# Thank you for Joining us for our 2017 Programs!

## ANNUAL EVENTS

- Annual Design Awards
- First Annual Scavenger Hunt
- Annual Mid-Year Networking Mixer
- First Annual Holiday Soiree-Coming Up!



## EDUCATIONAL SEMINARS

- **March Lunch & Learn:** Waterproofing and Metalworks Steel Shingles with Tamko
- **April Lunch & Learn:** Controlling Infiltration & Moisture Dynamics with Tremko
- **May Lunch & Learn:** Energy Efficient Steel Stud Wall Assemblies & Water-Resistive and Air Barriers with Georgia-Pacific
- **September Lunch & Learn:** Prefinished Opening Concept & Accessibility Disconnects in Toilet Room Design with Dugan Associates
- **October Lunch & Learn with Vertex Solutions**
- **Pushing the Envelope, Innovation in Roofing Systems and Services**
- **Light Gage Metal Framing in Mid-Rise Construction**
- **ARE 5.0 Structures Seminar with David Thaddeus**
- **Tappan Zee Bridge CE Event**

## EDUCATIONAL TOURS

- Albany Capital Center Tour
- Rivers Casino Tour
- Saratoga Race Course Tour
- QUAD Conference Six Tours
  - State Capitol
  - Zen Building
  - EMPAC
  - University at Albany Business Center
  - Schuyler Mansion
  - The Egg



# Call for Volunteers!



## MARKETING TASK FORCE

*Chair: Seeking interested parties*

**Mission:** Develop relationships with vendors, suppliers, engineers, contractors and other organizations within the architectural profession and practice

**Tasks:** Volunteers will provide input on the AIAENY Marketing Packet and solicit support for AIAENY events and service efforts.

**Duration:** Marketing goals should be met in the first half of the year.

**Contact:** Meghan McGrath, admin@aiaeny.org

## PUBLICITY TASK FORCE

*Chair: Seeking interested parties*

**Mission:** Each year, AIAENY will pursue one new publicity priority in an effort to promote our membership's talents to the general public. This year's publicity priority is traveling exhibition of the Design Awards submission boards.

**Tasks:** Volunteers will identify potential venues, schedule the exhibitions, and coordinate transport of boards using the AIAENY office resources.

**Duration:** Exhibition plans should be in place by the end of March to allow for maximum exposure.

**Contact:** Meghan McGrath, admin@aiaeny.org

## K-12 COMMITTEE

*Chair: Joe Paradis*

**Mission:** The mission of the AIAENY K-12 Educational Outreach Committee is to promote awareness of Architecture, Design and Sustainability in the AIAENY area by interacting with the local K-12 communities.

**Tasks:** *Book Donation Program* – Putting Architecture books in school's libraries  
*Book Marks* – Add book marks with images of recent award winners' buildings in donated books  
*Classroom Presentations* – Provide tools, materials and ideas, share experiences  
*Career Day Participation* – Connect Architects with schools for their Career Day  
*Provide Resources for K-12 Educators and Classrooms* – Drawings, tools, information to supplement lesson plans

**Tasks:** *Develop White Pages for Use within the Classroom* – Outlines of topics and ideas for those new to presenting to kids

**Duration:** Kick-off meeting will be held in January to discuss tasks and goals for 2017

**Contact:** Joe Paradis, josephmparadis@gmail.com

## EMERGING PROFESSIONALS COMMITTEE

*Co-Chairs: Casey Crossely*

**Mission:** The mission of AIAENY Emerging Professionals Committee is to help aspiring architects become licensed. To do this, we will create networking opportunities where emerging professionals can meet others in a similar situation as well as more experienced professionals. We will provide study courses to help prepare for the ARE. We will provide study materials and guides for the ARE. Lastly, we will provide AXP opportunities.

**Tasks:** Volunteers have the options of helping manage social media and promotion of events and seminars. Also, host or support for networking events, study courses, and AXP tours.

**Duration:** Year 2017 kick off meeting to be held the end of January.

**Contact:** Casey Crossely, AIA casey.crossley@gmail.com;

## DESIGN AWARDS COMMITTEE

*Chair: Melissa Clarke*

**Mission:** To plan and implement the yearly Design Awards Program for the ENY chapter. Committee members assist in the overall planning to administer the program and execute the awards ceremony. This event is one of ENY's most well attended events where colleagues and friends come together to mingle, discuss our practice and celebrate some of our member's best work.

**Tasks:** Jury selection, venue selection, program and event planning and design.

**Duration:** Varies; once every three weeks for three months prior to the event.

**Contact:** Melissa Koonz, mkoonz@msn.com



## Hyman Hayes Job Opening

Entry Level to Architectural Designer/Project Manager with 1-5 years of experience in architectural services, able to write and communicate with clients in a professional manner, proficient in AutoCAD and Revit (Adobe Photoshop is a plus). You will assist in all phases of projects from Schematic Design through to Construction Administration. We are a fun, fast-paced design team with an amazing mentoring culture. We offer flexible hours and a competitive compensation/benefit package including health insurance, retirement plan, health savings, and profit sharing.

Send your letter of interest, resume and selective portfolio to [info@hymanhayes.com](mailto:info@hymanhayes.com).

## AIAENY 2017 Calendar of Events

Event	When	Where
Holiday Soiree	December 7	National Museum of Dance, Saratoga Springs

## 2017 ALLIED MEMBERS

Creative Materials Corporation  
1 Washington Square  
Albany, NY 12205  
800.207.2967  
Jennifer Barbic  
Director of Marketing  
[www.creativematerialscorp.com](http://www.creativematerialscorp.com)

Sam Greco Construction, Inc.  
801 Smith Blvd., Port of Albany  
Albany, NY 12202  
Phone: (518) 465-1155  
Sam Greco  
President  
[www.grecoconstruction.com](http://www.grecoconstruction.com)

Greenman-Pederson, Inc.  
80 Wolf Road, Suite 300  
Albany, NY 12205  
Phone: (518) 898-9539  
John G. Rizzo  
Vice-President  
<http://www.gpinet.com>

Thank You for your continued support of AIA Eastern New York  
as 2017 Allied Members



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# Architext

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**every book has an author**  
**every dress has a designer**  
**every painting has an artist**  
**every orchestra has a conductor**  
**every dance has a choreographer**  
**every screenplay has a writer**

**every building has an architect**

**every opera has a composer**  
**every film has a director**  
**every magazine has an editor**  
**every sculpture has a sculptor**



**The American  
 Institute  
 of Architects**

NEW YORK STATE

To provide meaningful value and services to member architects and assist in their professional development and success

To promote the profession and practice of architecture in the Eastern New York area through public outreach and be a visible point of contact to the local community

To develop opportunities for members to dialogue and interact with one another in substantive ways

To nurture young architectural professionals to become our future members and leaders

To highlight the achievements of our members

To responsibly maintain a stable organization from which to pursue our mission

To support architectural initiatives which seek to improve the quality of the built environment and create livable communities

To act as a conduit between our members and AIA New York State and AIA National – the voice of the architectural profession and the resource for its members in service to society

**MISSION**

**AIA Eastern New York**  
**A Chapter of the American Institute of Architects**

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