



# IN THE NEWS

# IN MEMORY

## National Fire Sprinkler Association's New Tax Incentive Fire Service Guide Provides Important Tools for Commercial Property Owners

As members of the fire service, you know which small businesses and commercial buildings need fire safety improvements in your community. There has never been a better time to retrofit or upgrade fire sprinkler systems in existing commercial structures thanks to significant tax incentive included in the Coronavirus Economic Stabilization Act (CESA) of 2020.



Building/business owners can now utilize changes made in recent federal tax reform bills to accelerate cost recovery for installation, upgrade, or retrofit of fire sprinkler systems in their properties. These tax incentives include the following:

- **Coronavirus Aid, Relief & Economic Security (CARES) Act of 2020** allows incentives to businesses of any size that retrofit fire sprinklers in their properties through temporary 100% expensing. Building owners can immediately deduct the full costs for systems that are installed or upgraded in existing commercial structures from **September 27, 2017 - December 31, 2022**. After 2022, the incentive phases out by 20% each year.
- **Small Business Section 179** allows small businesses to immediately recover the upfront cost of retrofitting fire sprinklers in their buildings by writing off the full costs as an expense up to \$1.04 million. This incentive is permanent and does not phase out.

The National Fire Sprinkler Association (NFSA) created a guide to provide information your local businesses need about the tax incentives and the importance of protecting their buildings. Members of the Fire and Life Safety Section of the International Fire Chiefs Association reviewed the guide during development. The guide includes tools to help you communicate with business owners and other stakeholders including a fact sheet, risk assessment worksheet, customizable letter and press release and other important resources.

To obtain the entire thirteen-page guide go to the NFSA website: <http://nfsa.org/> and click on the Resources tab. Here in Illinois, the Northern Illinois Fire Sprinkler Advisory Board (NIFSAB) can also provide additional information. Visit: <https://firesprinklerassoc.org>.



**Lester "Les" Heberer** (76) of Braidwood, IL passed away December 28, 2020 in Kankakee, IL. Born February 1, 1944 in Belleville, IL, Les worked for Peabody Coal Company as a dragline operator, later becoming an agent for Country Companies. He retired from Riverside Medical Center in 2006. Les was in the second class of the State of Illinois paramedic training program and was in the Braidwood Fire Departments first group of paramedics. He served the community for over fifty years as a member of the Braidwood Fire Department, lastly becoming the President of the Board of Trustees. Surviving are his beloved wife of 45 years, Kathleen, their two sons seven grandchildren, two brothers.



**Albert W. Schlick, III** (53) of Huntley, died peacefully, January 5, 2021. Chief Schlick began his career with Wauconda Fire Department where he served 28 years rising through the ranks to Division Chief of Training. From there he served as Deputy Chief with the Huntley Fire District since 2015. His passion, love, and knowledge of the fire service is what made him a mentor to so many. Chief Schlick had the ability to see the potential in people entering the fire service and help them achieve their best potential. Fire service to Al was his career, his passion, and his hobby.



**Leo W. Werner** (67) of Scales Mound, IL, passed away on December 10, 2020. Leo served in the U. S. Army from 1972-1974. He was a member of the Scales Mound Volunteer Fire Department for 46 years, serving as Captain. Leo was employed at Kelly-Springfield Tire Company in Freeport for 30 years. He and his wife of 46 years, Janet have three children, four grandchildren.



**Mose Arseneau** (85), of Kankakee, passed away on November 19, 2020. He served the U.S. Air Force, 1954-1957 and also participated in the Honor Flight to Washington DC in 2019. Mose worked 31 years at Northern Illinois Gar and retired as a crew leader in 1993. Mose was the current Board President and Trustee of the Kankakee Township FPD. Mose is survived by his wife of 61 years, Dolores; two daughters, three sons, 21 grandchildren, one great-grandchild.



**Justin Scott Corbridge Jacobs** (34) of Riverton passed away on November 12, 2020. Justin was a Riverton Fire Department Board Trustee and EMT. Justin enjoyed playing in cornhole tournaments, was an avid bowler and life-long Cardinal's and Bear's fan. He is survived by his wife, Jamie White, his son, step-son, his parents and four siblings and several nieces and nephews.