

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS  
OF SAN BERNARDINO COUNTY  
AND RECORD OF ACTION**

May 20, 2025

**FROM**

**DON DAY, Director, Project and Facilities Management Department  
SHANNON D. DICUS, Sheriff/Coroner/Public Administrator**

**SUBJECT**

Internal Revenue Service Application for the 48E(h) Clean Electricity Low-Income Communities 10% Bonus Credit for the Sheriff Colorado River Station Remodel Project

**RECOMMENDATION(S)**

1. Approve and authorize the submission of the Internal Revenue Service application for the 48E(h) Clean Electricity Low-Income Communities 10% Bonus Credit for the Sheriff Colorado River Station Remodel Project in Needles.
2. Authorize the Chair of the Board of Supervisors, Chief Executive Officer, Assistant Executive Officer, or the Director of the Project and Facilities Management Department to sign the attestation statements, and any required subsequent non-substantive amendments, supporting materials, and ancillary documents, subject to County Counsel review.
3. Authorize the United States International Trade Commission, the program administrator for the Internal Revenue Service, to electronically submit the application, attestation statements, any required subsequent non-substantive amendments, supporting materials, and ancillary documents to the Internal Revenue Service following direction from the Chair of the Board of Supervisors, Chief Executive Officer, Assistant Executive Officer, or the Director of the Project and Facilities Management Department, in consultation with County Counsel.
4. Direct the Director of the Project and Facilities Management Department to transmit the application, attestation forms, and any non-substantive amendments to the Clerk of the Board of Supervisors within 30 days of execution.

(Presenter: Don Day, Director, 387-5000)

**COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES**

**Improve County Government Operations.**

**Operate in a Fiscally-Responsible and Business-Like manner.**

**Ensure Development of a Well-Planned, Balanced, and Sustainable County.**

**Provide for the Safety, Health and Social Service Needs of County Residents.**

**FINANCIAL IMPACT**

Approval of this item will not result in the use of additional Discretionary General Funding (Net County Cost). The Sheriff Colorado River Station Remodel Project (Project) (WBSE 10.10.1220) budget of \$13,952,484 is funded from Discretionary General Funding (\$6,594,490) and Proposition 172 funds (\$7,357,994), as part of the 2024-25 Capital Improvement Program (CIP) budget approved by the Board of Supervisors (Board) on June 11, 2024 (Item No. 110).

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**BACKGROUND INFORMATION**

San Bernardino County (County) is in the process of constructing two photovoltaic (PV) solar carports at the Sheriff Colorado River Station in Needles. These PV carports will generate renewable energy by converting sunlight into electricity, supporting the County's efforts to qualify for the Internal Revenue Service (IRS) Section 48E(h) Clean Electricity Low-Income Communities 10% Bonus Credit. This program promotes clean energy adoption by allowing the electric company to verify if there is any excess energy that is not used by the Sheriff Colorado River Station that can be used to assist low-income residents in the Needles area.

To meet the requirements for the 48E(h) Clean Electricity Low-Income Communities 10% Bonus Credit, the Project and Facilities Management Department (PFMD) must submit an application to the IRS, which includes 11 required attestation statements: Attestation of Political Subdivision Status, Entity Type Confirmation Attestation, Site Control Attestation, Indian Land Exemption Attestation, Permit Compliance Attestation, Regulatory Compliance Attestation, Facility Sizing and Customer Subscription Attestation, Facility In-Service Attestation, Verification and IRS Authorization Attestation, Legally Binding Declaration, and Geographic Criteria Attestation, which must all be signed by the PFMD Director.

The United States International Trade Commission (USITC), an independent federal agency, will serve as the program administrator on behalf of the IRS for this Project. In this role, USITC will be solely responsible for determining project eligibility, managing capacity limitations, and verifying that Project is located within a designated disadvantaged community.

As part of their administrative duties, USITC will complete and submit all required documentation, including the application, attestation statements, legally binding declarations, and geographic criteria attestations, along with any supporting materials or amendments. Upon IRS approval, USITC will notify the Department of Energy, allowing the energy company to use excess energy to subsidize low-income housing as part of the Project.

Approval of this item will authorize the Chair of the Board, Chief Executive Officer, Assistant Executive Officer, or the Director of PFMD to execute the required attestation statements and any other application documents and then submit the application via USITC. This approval ensures compliance with federal program requirements and advances the County's commitment to expanding renewable energy access for low-income communities.

There is no cost associated with the International Trade Commission Benefits Submittal to the 48E(h) Clean Electricity Low-Income Communities 10% Bonus Credit application, which is due prior to the end of the Project, currently estimated to be June 4, 2025.

**PROCUREMENT**

Not applicable.

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Daniel Pasek, Deputy County Counsel, 387-5455) on April 22, 2025; Sheriff (Jose Torres, Sheriff's Administrative Manager, 387-3465) on April 29, 2025; Purchasing (Ariel Gill, Supervising Buyer, 387-2148) on April 29, 2025; Project

and Facilities Management (Sarah Riley, Chief of Project Management, 387-5000) on April 29, 2025; Finance (Erika Rodarte, Administrative Analyst, 387-4919, and Yael Verduzco, Principal Administrative Analyst, 387-5285) on May 1, 2025; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on May 4, 2025.

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(EB:677-7950)

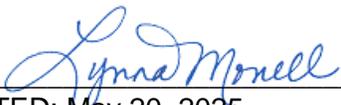
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Record of Action of the Board of Supervisors  
San Bernardino County

**APPROVED (CONSENT CALENDAR)**

Moved: Joe Baca, Jr. Seconded: Curt Hagman  
Ayes: Col. Paul Cook (Ret.), Dawn Rowe, Curt Hagman, Joe Baca, Jr.  
Absent: Jesse Armendarez

Lynna Monell, CLERK OF THE BOARD

BY  \_\_\_\_\_  
DATED: May 20, 2025



cc: File - Project and Facilities Management w/application  
MBA 05/21/2025