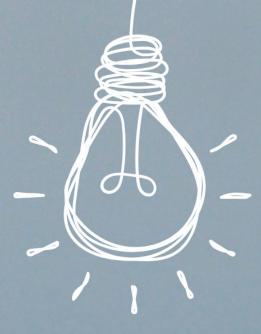
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Lancaster Builder

A publication of the Building Industry Association of Lancaster County







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Cover image provided by:

Building Industry Association of Lancaster County

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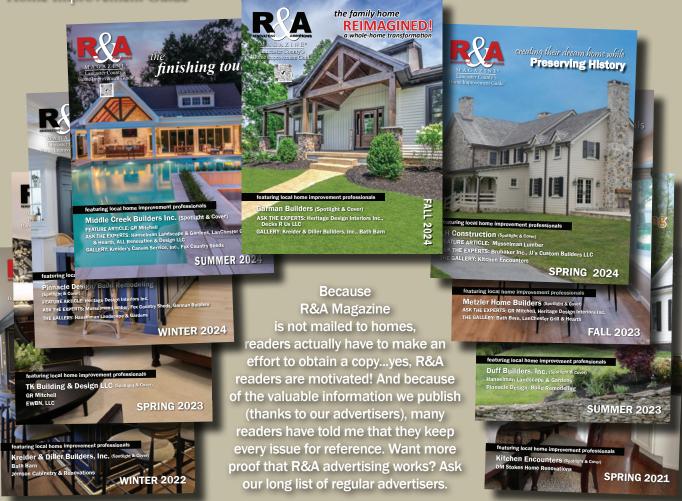
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PRESIDENT'S LETTER



Welcoming the Next Generation of Leaders A Message From the President

by Kevin Kozo, Turnberry Construction Group

Greetings everyone,

As President of the Building Industry Association of Lancaster County, I am thrilled to share some fantastic news that sets our organization apart from many others: we are fortunate to have an influx of eager, passionate, and dedicated new members ready and willing to serve on our Board of Directors. This enthusiasm for leadership and service is a testament to the vitality of our association and the strength of our industry.

In a time when many associations struggle to find volunteers to step into leadership roles, we are truly in a unique and enviable position. The challenges of time commitments, balancing professional responsibilities, and other pressures have left many organizations without a clear pipeline of future leaders. But here at the BIA, we are bucking that trend.

Our newest board candidates bring fresh perspectives, innovative ideas, and an unwavering commitment to the success of our members. They understand the importance of giving back to the industry that has given so much to them and are eager to take on the

responsibility of guiding our association into the future.

This readiness to serve is not something we take for granted. It's the result of fostering a culture that values collaboration, mentorship, and shared purpose. It's also a reflection of our long-standing efforts to engage with and invest in the next generation of industry professionals.

To our new board members: we are so lucky to have you. Your willingness to step up inspires confidence in our future and ensures the continued strength of our association. You're joining a legacy of leaders who have built this organization into what it is today, and we are excited to see how your contributions will shape our tomorrow.

To our current members, let's continue supporting and encouraging these new leaders. Your mentorship, collaboration, and trust are key to their success and the ongoing growth of our association.

The future of the Building Industry Association of Lancaster County is bright, and I couldn't be prouder to lead an organization with such a remarkable group of professionals.

Thank you for your commitment and enthusiasm, Kevin Kozo BIA President

Building Industry Association OF LANGASTER COUNTY

Lancaster Builder is published quarterly by the Building Industry Association of Lancaster County to provide information about the building industry and news of the BIA and its members.

SUBSCRIPTIONS

One subscription is provided annually to members (included in dues). Additional subscriptions within your company are \$35 per year through an Affiliate membership.

CONTRIBUTIONS

Member articles are welcome and can be directed to the editor in writing. Opinions expressed by authors and advertisements do not necessarily reflect the policies of the BIA. The BIA reserves the right to edit all submitted materials and to determine the suitability of any ad.

POSTMASTER

Send address changes to: Lancaster Builder/BIA, 204 Butler Ave, Suite 200 Lancaster, PA 17601

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Vice President: Claudia Shank

Secretary: Mike Hockenberry

Treasurer: Jason Gerber

Associate Vice President: Frank J. Vargish III

Immediate Past President: Tim Kotzmoyer

Members are welcome to attend BIA Board of Directors meetings, held the third Wednesday of every month at 3:00 pm at the BIA Offices.

BIA STAFF

Executive Officer: Karen Watkins

Director of Member Services: Pauline Wilton

Administrative Coordinator: Tara Cook

BIA of Lancaster County 204 Butler Ave, Suite 200 Lancaster, PA 17601 Tel: (717) 569-2674; Fax: (717) 569-5187 E-mail: staff@lancasterbuilders.org Website: www.lancasterbuilders.org

Winter Calendar of Events

For more information on these BIA events, see page 18.

Events

Dec	18	BIA Holiday Social & Silent Auction @ Rock Lititz Hotel, 4:00-6:00 pm
Jan	8 15 21 23	Installation Reception @ Cork Factory Hotel, 3:00–5:00 pm BIA Happy Hour @ Decades, 438 N Queen St., Lancaster 17603, 4:30–6:30 pm Code Update Seminar @ Eden Resort & Suites, Regency 2, 9:30 am to Noon Young Professionals Meet-Up @ Lancaster Southern Market, 4:30 pm
Feb	5 11 19	BIA the Whole Picture @ BIA Office, 8:00–9:00am Building Empowerment: Women of the BIA Event, 9:00 am (Location TBD) BIA Happy Hour @ Tellus 360, 4:30–6:30 pm

Save The Dates

Mar	7	2025 Parade of Homes early bird deadline
Apr	4	2025 Parade of Homes final deadline
Jun	13 14 & 15	2025 Parade of Homes Gala , 18-22 2025 Parade of Homes

Cover Sponsor:



2025 Partnership Packages are Available. Reserve Yours Today!

As a non-profit organization, the BIA appreciates and depends on the support or our members!

Partnering with the BIA is a great way to get your message in front of the right crowd. Promote your company through event sponsorships, advertising, contributions, named scholarships, and more.

We can customize a Partnership Plan that fits your needs. Featuring your company throughout the year with a BIA Partnership Package is a great way to support the industry that supports your business!

Additionally, all Partners are promoted in our bi-weekly electronic newsletter and our Lancaster Builder Magazine. Check the back cover!



Questions? Want to design a Partnership Package that is perfect for your company? Contact **Pauline Wilton** at (717) 569-2674 or email pauline@lancasterbuilders.org.

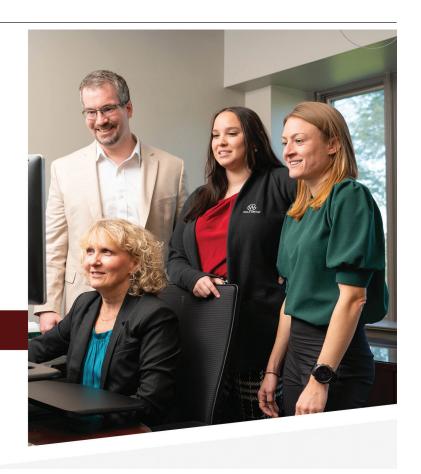


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Who's in the News:



RKL Unveils Essential 2024 Tax Guide to Equip Clients with Cutting-Edge Tax Planning Techniques

RKL LLP, a prominent firm known for its advisory excellence, has announced the launch of its all-encompassing 2024 Tax Guide. This timely resource is tailored to assist both individuals and organizations in mastering the intricacies of tax planning for the coming year and beyond, and it comes amid significant changes in tax regulations.

The guide is invaluable for those aiming to enhance their tax positions, providing a wealth of tax planning strategies. It covers vital information on tax figures and filing procedures for 2024, with particular attention to self-service options offered by the IRS and Pennsylvania's tax services. The publication also delves into advantageous tax credits related to energy efficiency, electric vehicles and education, which could yield substantial savings.

The 2024 Tax Guide sheds light on critical tax changes on the horizon, including the sunsetting of the Tax Cuts and Jobs Act (TCJA) at the end of 2025 and its present implications. Estate tax considerations and legacy planning techniques are discussed in detail, as well as recent legislative changes, like the Corporate Transparency Act. The Guide provides strategies for fixed asset planning, the Energy Efficient Commercial Building Tax deduction and maximizing Research & Development Tax Credits.

Wendy Lance, RKL Partner and Tax Services Leader, emphasizes the firm's dedication to client empowerment through knowledge and tools. "Our 2024 Tax Guide is a cornerstone of this commitment, offering critical insights and strategies specifically tailored to support our client's financial and organizational prosperity," Lance comments.

RKL urges individuals and organizations to consult with RKL advisors to customize these strategies to their specific financial scenarios. The 2024 Year-End Tax Guide is available for download at RKL's website, **www.rklcpa.com/tax-guide-2024**.

ABOUT RKL

RKL LLP is a leading advisory firm with offices located in Pennsylvania and beyond. We tap into a wide range of services — tax, accounting, financial management, workforce strategies, private wealth, technology and more — to deliver solutions that help organizations and individuals navigate everyday complexities and get to the next level, however they define it. Fueled by the talent and dedication of more than 650 professionals, we're consistently ranked among the nation's top firms and Pennsylvania's "Best Places to Work," and earned a Best of Accounting Client Satisfaction award for our world-class Net Promoter Score. Learn more at **rklcpa.com**.



Our member, **Impact! Missions**, is a faith based, interdenominational, non-profit organization. Their mission is to provide housing resources for homeowners living under the poverty level in our community who cannot afford the upkeep of their homes. The funding received from local donations stays right here in our neighborhoods of Lancaster County. It's only through the generous support of local businesses, churches and private donors that allow them to reach families in need.

Join their campaign:

100 Businesses in 100 Days for \$100 a month!

Whether you're able to fill one or multiple \$100 slots, your donation is greatly appreciated by the families they serve! Donating is easy on their website at: *impactcamps.org/volunteer-andor-donate.html*

Contact them for levels of support and acknowledgment. Volunteers and donations of materials are always needed as well. Please attend their Christmas Open House on December 14th to show support and learn more about their program.

The Open House location is at their resale store at 634 Letort Road in Washington Boro.

MEMBER SPOTLIGHTS

Associate Spotlight:

Premier Settlements Sean Lafferty

When was your company started?

Premier Settlements was founded in 1993 in Lancaster, PA by my father, Allen Lafferty. I joined in 2016 with my core team of Lexi, Lillian, Jon, and Cindy. All 5 of us are still here today.



What does your company do?

We offer title and settlement services for the state of PA. We partner with builder and realtors to provide a smooth settlement process for all parties involved. We specialize in new construction and land development services.

What makes your company special?

With over 30 years in business, we have successfully served the Pennsylvania real estate market, providing quality service and smooth transactions for property buyers and sellers. Protecting our clients' titles from the misfortunes that may cause the loss of your home or commercial property is of utmost importance to us.

Why do you enjoy your job?

I have the privilege of working everyday with my closest friends. We have developed an experienced team that sets us apart from the rest of our competition and makes our service the best in class. I enjoy helping buyers navigate what could be a complicated settlement process and making it an easy transaction for all parties involved. We all love what we do and we have fun together doing it.

Why are you a member of the BIA?

We have specialized in new construction for over 20 years. Our builder partners give us an opportunity to reach a wide variety of new clients and realtors across our different markets.

Tell us about yourself and your family.

I live in Lampeter PA with my 3 boys, Owen (11), Liam (9), and Asher (5), and our dog Riley, who also comes to work with me every day.

What are your hobbies?

I enjoy coaching and playing soccer, and have been blessed to be able to coach all 3 boys on their local soccer teams. We are very active in our local church, LCBC, and enjoy being part of that community. In my free time I like to ride my Harley and hanging out with friends and family.

What other organizations are you a part of?

We enjoy being part of the BIA for many years, Lancaster County Association of Realtors, Real Producers, Referral Partners Plus, and I am also active in recovery programs across the county. Service to the community with recovery has been one of the most rewarding parts of my career.

Builder Spotlight:

EGStoltzfus Homes Mike Hockenberry

When was your company started?

Since its founding as a custom home builder in 1968, EGStoltzfus has become a regional leader in creating custom and neighborhood homes throughout central Pennsylvania.

What does your company do?

EGStoltzfus is an award-winning construction company serving southcentral PA, specializing in neighborhood homes, custom homes, residential remodeling,



and commercial construction. From single-family homes to urban condominiums, we create vital, thriving communities as one of the region's fastest-growing builders.

What makes your company special?

Embracing the values of faith and family established by its founder, Elam G. Stoltzfus, the company has flourished for half a century. Elam's customer-first philosophy, and his passion for designing and building remarkable places where life can be lived to the fullest, continue to guide EGStoltzfus today. We create vibrant living spaces in sought-after communities with great schools, convenient shopping, and amenities. Every home is crafted by master craftspeople and trade partners who share our values – relationships that span decades and generations.

Why do you enjoy your job?

We are building homes where families will make memories. Taking a concept on paper and seeing it evolve into a family's finished dream home is a rewarding process. I have a unique position that allows me to collaborate with departments across our company shaping the entire process of our customer experience from first contact all the way through the warranty period. The part I enjoy the most is being on job sites working with our amazing construction team and trade partners to find solutions to challenges and adapting to unexpected hurdles that may arise.

Why are you a member of the BIA?

EGStoltzfus is a long-standing member of the Building Industry Association of Lancaster County, including two past Presidents. We understand the importance of advocating for the interests and advancement of our residential building industry on local level. I am fully aligned with the focus on career development and construction industry exposure, with events such as BIA Building Futures, which are so critical to the future of our industry.

Tell us about yourself and your family.

I live in Manheim with my wife Shannon and three boys, Eli, Finn, and Leo. Shannon is an interior designer and current super mom spending her days with Finn and Leo, our 3-year-old twins who are full of life and highly entertaining. Eli is in middle school, he enjoys playing baseball and running cross country.

What are your hobbies?

I try to stay active by running, hiking, and trail running. I am an occasional golfer and hunter, I also coach youth baseball in Manheim. I am a sports fan, and especially enjoy watching the Philles.

1031 Exchange 101 for Real Estate Investors

Dustin Peck, CPA



In the dynamic world of real estate investment, strategic decisions can significantly impact your financial success. One such strategy that seasoned investors often leverage is the 1031 exchange. Understanding the basics of this powerful tool can open new avenues for growth and optimization in your investment portfolio.

What is a 1031 Exchange?

A 1031 exchange, named after Section 1031 of the Internal Revenue Code, allows real estate investors to defer capital gains taxes on the sale of one property by reinvesting the proceeds into another property. This exchange provides investors with a unique opportunity to preserve and reinvest their capital, fostering continued growth.

Key Benefits of 1031 Exchange

for Real Estate Investors

Tax Deferral: The primary advantage of a 1031 exchange is the ability to defer capital gains taxes. By reinvesting the proceeds into a like-kind property, you can delay paying taxes until a later date.

Portfolio Diversification: Investors can use 1031 exchanges to strategically diversify their real estate holdings without triggering a taxable event. This flexibility allows you to adapt your portfolio to changing market conditions. **Increased Buying Power:** With tax deferral, you have more capital available for the acquisition of higher-value properties. This increased buying power can enhance your overall investment strategy.

Terms to Know

Replacement property: The property that is being purchased in the 1031 exchange.

Relinquished property: The property being sold in the 1031 exchange. Exchanged Basis or Carryover Basis: The taxpayer's adjusted tax basis in the relinquished property that is carried over into the replacement property. Excess Basis: The additional cost basis in the replacement property beyond the exchanged basis.

Eligibility Criteria

To qualify for a 1031 exchange, investors must adhere to certain criteria: **Use of Property:** Must be held for use in a trade or business or for investment. It cannot be held for personal use.

Like-Kind Property: The replacement property must be of like-kind to the property being sold. Fortunately, the definition of like-kind is quite broad in the context of real estate.

Identification Period: Investors have 45 days from the sale of the relinquished property to identify potential replacement properties.

Closing Period: The replacement property must be acquired within 180 days of the sale of the relinquished property.

Qualified Intermediary: To facilitate the exchange, investors must use a Qualified Intermediary (QI). The QI helps ensure compliance with IRS regulations and manages the funds during the exchange process.

3031 Examples

Basic Scenario

Sarah, a real estate investor, owns a commercial property (relinquished property) that she purchased for \$500,000 several years ago. The property has appreciated, and its current market value is \$800,000. Sarah is considering selling this property and using the proceeds to acquire a different commercial property (replacement property).

Without 1031 Exchange:	With 1031 Exchange:	
Taxable Gain: \$300,000	Gain Deferred: \$300,000	
Tax: \$60,000 (assumed 20% rate)	Taxes are Deferred	
\$740,000 after-tax funds to reinvest	Full \$800,000 reinvested in replacement property	

Scenario with Depreciation

The relinquished property in the above example did not include any depreciation. If Sarah had been renting out the property or using it in her business, then she would have been depreciating the property. Depreciation is a non-cash expense that can be used to reduce taxable income. However, depreciation also reduces the tax basis of the property.

In the scenario given above, let's assume all the same facts, except that the property had \$100,000 of depreciation, leaving it with an adjusted tax basis of \$400,000.

Without 1031 Exchange:	With 1031 Exchange:
Taxable Gain: \$400,000 (\$100,000 depreciation recapture + \$300,000 capital gain)	Gain Deferred: \$400,000
Tax: \$85,000 (assumed 25% rate on depreciation recapture and 20% rate on capital gain)	Taxes are Deferred
\$715,000 after-tax funds to reinvest	Full \$800,000 reinvested in replacement property

Basis Reduction from Deferred Gain

A key element to understand in a 1031 exchange is that the deferred taxable gain reduces the tax basis in the replacement property. In the example above, let's say Sarah used the remaining proceeds from the sold property to purchase a new property for exactly the same amount.

Without 1031 Exchange:	With 1031 Exchange:
\$715,000 reinvested in new property	\$800,000 reinvested in replacement property
Tax basis in new property: \$715,000	Tax basis in replacement property: \$400,000
Depreciated over tax life of new property (39 years)	Depreciation from relinquished property continues over the remaining tax life.

Note: If Sarah purchased a replacement property at \$900,000, she would have \$100,000 excess basis in addition to the \$400,000 carryover basis. The excess basis would be depreciable based on the tax life of the replacement property instead of based on the relinquished property.

What is Boot?

Another term you may hear in the context of 1031 exchange is "boot". "Boot" refers to the portion of a 1031 exchange transaction that does not qualify for tax deferral and is treated as a taxable gain in the year of the exchange. In most 1031 exchanges, the goal is to avoid causing boot. Common causes of boot can include cash proceeds received or a net reduction in mortgage debt from the relinquished property to the replacement property. The rules and calculations surrounding boot can get complex. Be sure to consult with a tax professional and work with your qualified intermediary to determine if a planned 1031 exchange will cause boot.

Continued on page 8

Building Industry Association of Lancaster County

1031 Exchange Continued from page 7

Long-term Strategy

A real estate investor considering a 1031 exchange needs to keep in mind that the taxable gain is only deferred, not eliminated. The investor can continue to defer the gain into new properties by using a 1031 exchange each time they replace the property. However, if the investor ever wants to cash out by selling the property without a 1031 exchange, they will have to pay the tax on the gain at that time. If the gain has been deferred for many years into multiple properties, the tax basis could be very low due to depreciation while the value has increased over time. The amount of the gain and the resulting tax could be very substantial.

An investor who plans to eventually cash out needs to weigh the current benefits vs. the future costs and risks of the deferral. The benefits are saving cash now on taxes and being able to reinvest the savings into new properties, creating compounding returns over time. The costs and risks include a potentially large tax bill at sale and the unknown of what tax rates will be in effect at the time of the future sale.

One way that the taxable gain can potentially be avoided permanently is if the investor is interested in passing the property to their children or other beneficiaries at their death instead of cashing out in their lifetime. When appreciated assets of an individual are passed to their estate, their beneficiaries receive a "step-up" in the tax basis of the assets to their value at the time of death. In this way, the deferral of the gain is made permanent.

TIPS FOR SUCCESS

Plan Ahead: Strategic planning is key, both in the initial decision to use a 1031 exchange and in the execution of the exchange. Be sure to identify potential replacement properties early in the process to meet the 45-day identification window.

Professional Guidance: Consult with tax advisors and legal experts to navigate the complexities of the 1031 exchange process.

Due Diligence: Thoroughly research and evaluate potential replacement properties to make informed investment decisions.

In conclusion, a 1031 exchange can be a valuable tool for real estate investors seeking to optimize their portfolios and defer capital gains taxes. By understanding the basics and working with knowledgeable professionals, you can unlock the full potential of this strategy and take your real estate investments to new heights.

About the Author

Dustin Peck. CPA joined Trout CPA in 2018 after graduating from Messiah College (summa cum laude) with a Bachelor of Science degree in Accounting with a minor in Economics. Dustin serves on the firm's Construction & Real Estate and Consumer Services Industry Groups. He also serves on the firm's Multistate Taxation Practice Group.

Posted by Trout CPA on their blog, February 28, 2024

2025 NAHB International Builders' Show Coming to Las Vegas

The National Association of Home Builders (NAHB) has opened online registration and housing for the 2025 NAHB International Builders' Show® (IBS), the largest annual light construction trade show in the world.

IBS will take place at the Las Vegas Convention Center, Feb. 25-27, where it will again co-locate with the National Kitchen & Bath Association's (NKBA) Kitchen & Bath Industry Show® (KBIS) for the 12th Annual Design & Construction Week® (DCW). The two shows will host more than 2,300 exhibiting brands spanning nearly 1.2 million net square feet of exhibit space, with 110,000+ expected attendees, making it the largest annual gathering of the residential design and construction industry in the world.

"IBS is the premiere event for the housing industry offering the best networking opportunities, top-tier education, and an unrivaled show floor with the latest cutting-edge products and trends," said NAHB Chairman Carl Harris, a custom home builder from Wichita, Kan. "This year's show is sure to be even bigger and better than the last, and we are excited to again welcome attendees from across the globe for the industry's can't-miss event."

Robust Education Opportunities

An IBS Expo+Education Pass gives attendees 3-day access to all IBS Education sessions as well as entry to IBS and KBIS show floors. This includes a choice of 100+ sessions led by renowned experts on a wide range of industry topics, as well as daily keynotes and sessions led by high-profile speakers on industry trends.

And for those looking to make the most of their show experience, there are several pre-show learning opportunities offered Feb. 23-24, available for additional fees. Pre-show highlights include: the Building Science Symposium and new this year, the Custom Building & Remodeling Symposium.

Top Products and Trends

The expansive IBS show floor offers attendees access to see the latest innovative products and dynamic demonstrations. The IBS exhibit floor will again be organized into six main segments of products/services designed to streamline the floor so attendees can use their time efficiently and customize their experience to their

specific needs and interests.

Other special features of the show floor include the New Product Zone and the IBS Start-up Zone, featuring a glimpse of products or services that are predicted to shake up the residential construction industry. Other IBS favorites like the Construction Performance Zone and the Jobsite Safety Zone will also return in 2025. In addition to the indoor show floor exhibits, attendees can visit the IBS Outdoor Exhibits including the Pro Builder Show Village to network while touring demonstration homes and experiencing interactive programming and new products.

Networking and Special Events

Numerous networking opportunities, social gatherings, interesting speakers, and special events are also among the show's many draws. The 2025 show will kick off for all registrants on the morning of Feb. 25 at the always amazing DCW Opening Ceremonies. And that evening be sure to purchase your ticket to attend the Official IBS House Party at Brooklyn Bowl. Other ticketed events throughout the week include the Young Pro Party at Ole Red on Wednesday night, and the DCW Closing Concert immediately after the show floor closes on Thursday night.

Attendees can also tour NAHB's official IBS show home, The New American Home® (TNAH), a short bus ride from the convention center. It is designed to showcase innovative building technologies, emerging design trends and the latest building products. Products showcased in the home are provided by members of the NAHB Leading Suppliers Council, and Professional Builder magazine will once again serve as TNAH's media sponsor.

The NAHB International Builders' Show is not open to the general public. Building industry professionals and their affiliates are invited to register by visiting the show's website at **BuildersShow.com**.

For information on how to exhibit, please visit **www.buildersshow.com/exhibit**. For other show inquiries, visit **www.buildersshow.com/contact-us**.

[Editor's Note: Complimentary registration is available to credentialed members of the working press. Visit **Designandconstructionweek.com/press**.]



BIA Hosts Critical Understanding for Land Development Presentation

Builders and Developers joined Len Bradley, Supervisor of Engineering from RGS and Reilly Noetzel, Attorney from Barley Snyder, on November 15th for an interactive presentation.

Discussed were basics of stormwater management permitting; changes to the NPDES permitting process; legal aspects and documentation needed for developers during design, construction, and property settlement; compliance trends for common developer situations during permit close-out; and some lessons learned over the years.

Thank you to our presenters and to all who attended!



2025 INSTALLATION

RECEPTION



Join us for the Installation of BIA's 2025 Officers & Board of Directors, followed by a networking & cocktail reception!

\$50 per person

Cocktails and Hors d'oeuvres Included

day	time	location
Jan. 8	3 - 5 pm	The Cork Factory (Ballroom)

Questions? Want to register? Contact: staff@lancasterbuilders.org ~ 717-569-2674





The BIA held its third Building Futures: Construction Career Day on October 17th at the Wyndham Lancaster Convention Center. Over 550 high school and college students attended the event, which ran from 10:00 AM to 3:00 PM. Sponsored by Lezzer Lumber, the event featured representatives from more than 40 industry companies who spoke with attendees interested in building industry careers.

Building professionals hosted demonstrations and panel discussions, including a Women in Building panel presented by the BIA Building Empowerment: Women of the BIA group (see the next page for more details). TK Building & Design managed community service projects, allowing students to gain hands-on experience by building picnic tables and benches for the Wheatland Middle School Community Garden, as well as a planter box for Luther Acres Retirement Community.

The event continues to grow, and we look forward to hosting another BIA Building Futures: Construction Career Day on October 16th, 2025. Stay tuned for details on how you can participate in this workforce development event!







<u>Building Futures</u> <u>Presentation Sponsor:</u>

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Women in the Industry Present to **Future Professionals!**



An audience of students and industry professionals attended the Building Empowerment: Women of the BIA panel discussion at the BIA Building Futures event on October 17th (see page 10).

Panelists were Deirdre Kreider, Amanda Voloshin, Lorie Grucelski and Nicole Enck-professionals in the material supply, design, remodeling and home sales arenas. The women shared about what led them to

their career choice, challenges when starting out in a male dominated profession and some of the key factors that contribute to their continued success.

Q & A led to great advice and meaningful connections. Thanks again to our terrific panelists!



Building Empowerment: Women of the BIA Presents-

Zoning and Land Development Basics

9:00 am (Location TBD)

The municipal entitlements process can be confusing, but knowing how to navigate it is vital.



This session led by Claudia Shank, Esq. from McNees Wallace & Nurick, LLC will walk you through the basics of zoning law and the subdivision and land development process. Whether you are new to the building industry or a seasoned professional understanding these foundational concepts is key to the successor of your project.

ALL ARE WELCOME TO ATTEND!



What is a 1031 Exchange you ask?



On September 26th, Blakinger Thomas Law Firm and Trout CPA gave us answers! Hosted at Trout's Oregon Pike office, 25 guests attended the seminar which outlined the basics of "like-kind" real estate exchanges, then enioved a fabulous charcuterie and wine Happy Hour!

CPA's Dustin Peck and Randall Weaver explained the types of properties that are eligible, the specific timeline requirements that must be adhered to and the depreciation rules and opportunities that come into play.

Attorneys Aaron Hollis and Seth Hiller presented on the critical documentation requirements, especially the critical sale/purchase agreement to the Qualified Intermediary (QI)

See the article on pages 7 & 8 for more details!



To all the generous companies who donated to the LBI Foundation

The LBI Foundation appreciates the generous contributions from its members! Funds provide scholarships and support our workforce initiatives!

84 Lumber Company Store 0295 Abel Construction Co., Inc. Advanced Interiors, Inc.

Advantage Building Concrete

Barley Snyder Berks Homes **Bollinger Builders** Boyd Wilson LLC

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Lezzer Lumber

Magnolia Lane Properties

Martindale Propane May Herr & Grosh

MBC Building & Remodeling, LLC

McNees Wallace & Nurick

Merv Miller Builder

Metzler Home Builders, Inc.

Millway Construction

Penn Stone Pennsy Supply Penway Construction Personal Wealth Advisory Pine Hill Building Co. LLC

Precision Wall & Truss Premier Settlements Inc.

R & L Siding

Red Rose Cabinetry

Rettew Associates, Inc.

Rhoads Creative

Rigidply Rafters, Inc.

Rohrer's Quarry

Sherman & Walton

SM Gutters Lancaster

Snavely's, J.C. Snavely & Sons, Inc.

Speedwell Construction

Swartz Kitchens and Baths

Thaddeus Stevens College of Technology

TK Building & Design LLC "To The Trades" Wholesale

Topline Heating & Air

Trout, Ebersole & Groff, LLP

TSC Construction LLC

Turnberry Construction Group

Twin Mar Construction LLC

UGI Heating Cooling & Plumbing

Univest Bank and Trust Co.

Weiler Walls Inc.

Wenger's Construction

Wm. Murry & Son, Inc.

Wolf Rock Builders, LLC

Your Estate Service

Special Thank You to our Scholarship Partners:





HOLIDAY SOCIAL & SILENT AUCTION

DECEMBER 18, 2024 FROM 4:00 - 6:00 PM

Benefitting the Lancaster Building Industry FOUNDATION

HOTEL ROCK LITITZ
50 ROCK LITITZ BLVD., LITITZ
REGISTRATION FEE: \$35 PER PERSON

Event Sponsor:

RMitchell

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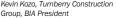


Fulton Bank, N.A. Member FDIC. Loans are subject to credit approval.



2024 GMM & Pillar Awards Dinner







Claudia Shank, Esq., McNees Wallace & Nurick, LLC, BIA Vice President

BIA members gathered on November 21st to cast their votes for the incoming 2025 Board of Directors and celebrate the BIA Pillar Awards winners. Attendees enjoyed networking, hors d'oeuvres, and drinks during a reception sponsored by Lezzer Lumber. BIA Vice President Claudia Shank discussed two new initiatives: Building Empowerment: Women of the BIA and the development of a Young Professionals group. BIA President Kevin Kozo shared updates on association news and highlighted upcoming events and activities. We look forward to serving our members in 2025! (Story continued on page 16.)

Company & Professional Achievement Awards

Builder Company of the Year ~ Garman Builders, Inc.









Associate Partner of the Year AND Community Impact Award ~ Lezzer Lumber









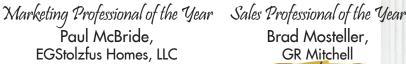
Supply Company of the Year ~ GR Mitchell







Attorney of the Year Claudia Shank, Esq., McNees Wallace & Nurick, LLC





Brad Mosteller, **GR Mitchell**





Marketing Achievement Awards

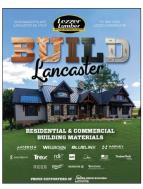
Best Showroom ~ Garman Builders, Inc.







Best Print Ad~ Lezzer Lumber



Best Social Media Compaign ~ Lezzer Lumber



Best Website ~ Dutch Quality Inc.



Remodeling Project Achievement Awards



Best Addition Over \$100,000 TK Building & Design LLC



Best Commercial Project Turnberry Construction Group



Best Interior Project Over \$100,000 TK Building & Design LLC



Best Kitchen Remodel \$50,000~\$100,000 TK Building & Design LLC



Best Kitchen Remodel Over \$100,000 TK Building & Design LLC



Best Outdoor Living Project Over \$100,000 Farvel Home Improvements and Remodeling, Inc.



Best Specialty Project Turnberry Construction Group



\$250,000 ~ \$500,000 Metzler Home Builders, Inc.



Best Whole House Remodel Best Whole House Remodel Over \$500,000 Metzler Home Builders, Inc.

2024 General Membership Meeting



Meredith Jorgensen, Emcee

The highlight of the evening was the announcement of the 2024 BIA Pillar Award winners. We were thrilled to have Meredith Jorgensen serve as the emcee for the Pillar Awards portion of the event. There were 28 entries in the main award categories: Marketing Achievement, Company & Professional Achievement, and Remodeling Projects Achievement Awards. The entry with the highest point total across these categories won the Elite Pillar Award. This year also introduced the Associate Partner of the Year award, where builder members could nominate an Associate Member for their Pillar Award submission. The nominees for this new award were GR Mitchell, Indoor City, and Lezzer Lumber.



Reception Sponsor



Dinner Sponsors





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Event Brochure Sponsors DURAWOOD





For a complete list of entries and winners, please visit: www.lancasterbuilders.org/pillar-awards.

Jhank to our Members and our BIA Nominating Committee

We have secured the slate of nominees for the 2025 leadership positions. Those nominated and those filling existing terms are:

President: Claudia Shank, McNees Wallace & Nurick Vice President: Mike Hockenberry, EGStoltzfus Homes

Associate Vice President: **Frank J. Vargish III**, Blakinger Thomas (Retired)

Secretary: Mike Viozzi, Lezzer Lumber

Treasurer: Jason Gerber, RKL

Immediate Past President: Kevin Kozo, Turnberry Construction Group

Builder Director: Dylan Campbell, Cedar Knoll Builders

Builder Director: Chase Martin, Alden Homes

Builder Director: Dan McCord, Thaddeus Stevens College of Technology

Builder Director: Luke Quickel, Hess Home Builders

Builder Director: Joel Zeiset, Eby Exteriors

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Associate Director: Lexi Sauder, Premier Settlements Associate Director: Todd Shanks, Douple Agency



MYBENEFIT ADVISOR

"COOL" JOB PERKS FOR EMPLOYEE INSPIRATION



Most business owners will agree that maintaining employee happiness is a key factor in working to achieve overall success in their business operations. Although there are many complexities involved in achieving this goal, creating a positive corporate work culture through the offering of unique and desirable job perks has proven successful for many companies. With the proper selection of incentives, individuals within the workforce are more likely to feel part of a larger team and appreciated for their contribution to the common goals of the organization. As a result, human resource personnel will find it easier to both attract and retain necessary talent.

Of course, salary increases and bonuses are welcomed by nearly all employees. But going beyond that to find more unique and impactful benefits or perks targeted to a particular workforce requires benefit planners to understand the demographics and needs of their employees. An easy way to discover the priorities and interests of employees is simply to ask them through one-on-one interviews, group meetings or surveys.

An engaged workforce is a more productive workforce. Perks that create motivation among employees will reduce turnover and help increase productivity.

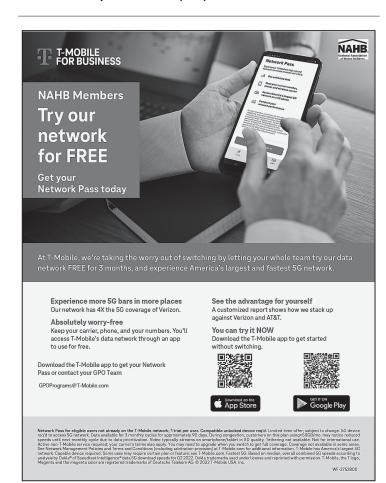
Here are a few ideas for "cool" perks that have been successfully utilized by companies:

- Occasional "free food" or "snack giveaways
- An elimination of official work hours
- ☼ In-Office professional training programs
- ☼ Family-focused benefits
- ☼ Onsite health services
- ☼ Childcare discounts or on-site childcare facilities

- Surprise days off
- ☼ Financial wellness programs
- Continuing education programs
- Student loan assistance
- ☼ New baby bonuses
- Fertility assistance
- Private Lactation facilities
- ☆ Give back programs
- Office parties
- Pet focused benefits
- Personalized appreciation notes
- ☼ Work anniversary celebrations
- ☼ Welcome packages for new employees

MYBENEFIT ADVISOR

The **Building Industry Association of Lancaster County** offers members access to My Benefit Advisor as a solution for employee benefits, including voluntary offerings. For more information about My Benefit Advisor, visit our website at **pbip.mybenefitadvisor.com** or contact **Christopher Sloane** at **(888)** 333-7526.



BIA Events

BIA HOLIDAY SOCIAL & SILENT AUCTION December 18, 2024, 4:00-6:00PM

Hotel Rock Lititz, 50 Rock Lititz Blvd., Lititz

Join us for hors d'oeuvres, drinks and great company! Bid on your favorite auction items. Support the LBI Foundation which grants scholarships fro students entering building trades, and grants monies to local non-profits and more. For information and to register:

contact staff@lancasterbuilders.org, (717) 569-2674

Registration fee: \$35.00 per person

INSTALLATION RECEPTION

January 8, 2025,3:00-5:00pm

Cork Factory Hotel, 480 New Holland Ave.

Lancaster, PA 17602

Join us for the Installation of BIA's 2025 Officers and Board of Directors, followed by a networking & cocktail reception.

Cost: \$50 per person. Includes an open bar and heavy hors d'oeuvres.

BIA HAPPY HOUR

January 15, 2025, 4:30-6:30pm Decades, 438 N Queen St., Lancaster, PA 17603

CODE UPDATE SEMINAR

PA CCU Residential Code Updates January 21, 2025, 9:30am to Noon

Eden Resort & Suites, Regency 2, 222 Eden Rd, Lancaster, PA 17601

Topics include:

• PA UCC Residential Code Update: Part 1 (1 hr)

This session will review implications of transitioning to the 2021 ICC base codes, discuss PA legislative and RAC amendments, and dive into some highlights of the new code provisions for residential construction.

• PA UCC Residential Code Update: Part 2 (1 hr)

This session will build on Part 1 by providing an overview of the most substantial changes between the 2018 and 2021 ICC base codes for residential construction. Cost: \$35 per BIA Member; \$75 per Non-member (Refreshments provided)

YOUNG PROFESSIONALS MEET-UP

January 23, 2025, 4:30 - 6:30pm

Lancaster Southern Market, 100 S. Queen St, Lancaster, PA 17601

If you are a young professional (40ish & under), please join us for the BIA's first Young Professional Meet-Up! a casual networking opportunity allowing you to meet industry peers.

Registration is required – Fee: Attendees responsible for their food & beverage orders Contact pauline@lancasterbuilders.org for more details.

BIA—THE WHOLE PICTURE

February 5, 2025, 8:00 - 9:00 am

BIA Office, 204 Butler Ave., Suite 200, Lancaster, PA 17601

Membership may be THE most important tool in your tool belt! Attend to learn what the association can offer you and your business.

Get the whole picture of what the BIA is all about:

- Association Information
- Upcoming Events
- · Ways to get involved
- Member Discounts
- Networking and Targeted Marketing Opportunities
- · Industry Education and MORE!

Cost: FREE but registration is required. Contact: staff@lancasterbuilders.org

****** DON'T MISS THIS! ******

BUILDING EMPOWERMENT: WOMEN OF THE BIA EVENT Basics of Zoning Law and the Subdivision & Land Development Process February 11, 9:00 AM, Location TBD

Led by Claudia Shank, Esq. from McNees Wallace & Nurick

ALL ARE WELCOME TO ATTEND! Details on page 11

BIA HAPPY HOUR February 19, 4:30pm Tellus 360, 24 E. King St., Lancaster, PA

NAHB INTERNATIONAL HOME BUILDERS' SHOW February 25-27, 2025, Las Vegas Convention Center, Las Vegas, NV See the article on pages 7 & 8.

SAVE THE DATES



2025 PARADE OF HOMES EARLY BIRD DEADLINE

March 7, 2025, registration fee \$2,995

2025 PARADE OF HOMES FINAL DEADLINE

April 4, 2025, registration fee \$3,395

2025 PARADE OF HOMES GALA

June 13, 2025

2025 PARADE OF HOMES June 14 & 15, 18-22

Weekdays 5:00-8:00pm, Weekends 12:00-6:00pm

More information to come.



Energy to do more®

Please consider the completed projects you have done in 2024 and those on tap for 2025 for entry! Interested in BIA Parade of Homes Information?

Contact Melanie Capanelli at Parade@lancasterbuilders.org











GOOD YEAR.

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Education



Live and recorded webinar courses are available through the NAHB website. Some are free and others have a cost.

To explore the offerings through NAHB, visit their website at: www.nahb.org/education-and-events/education and

www.nahb.org/education-and-events/education/upcoming-webinars

Currently scheduled courses are listed and there are links to their Free Webinar Replay Library, Shop Talks and more. Some resources are available to only to registered users. For yet more recourses for educational content see:

https://storefront.nahb.org/Product-Search

FREE ZOOM session:

Shop Talk:

What is the 55+ Demographic Spending their Money on in 2025?

Date & Time: Dec 10, 2024 11:00 AM Eastern Time

Description: Which home features will be the most popular in the 55+ housing sector in the new year?

Join Beth Haynes, Director of Marketing at Regal Builders in Dover, Delaware, and members of the NAHB 55+ Housing Industry Council for a live discussion on December 10 at 11 a.m. ET that will highlight the top trends in the 55+ housing interior finishes and design, community lifestyle and architectural stylings.

Be sure to register online: https://www.nahb.org/education-and-events/education/shop-talks-and-town-halls

FREE Webinar Replay Library Explore such topics as:

Impact of MLS Changes and Buyer Broker Agreements

Learn what builders should know about the new regulations, including how to advertise in the MLS and leverage your channels to stay competitive. We'll explore the advantages and challenges they present and offer practical strategies for how to adapt.

Pre-construction: Getting Paid to Plan

In this webinar, builders, Modern Craftsman podcast hosts and popular IBS speakers Tyler Grace and Nick Schiffer offer strategies for ensuring you're compensated for your time and expertise during pre-construction and, ultimately, setting your projects up for success from the start.

A Guide to Understanding Blueprints

Modern Craftsman podcast hosts and popular IBS speakers Tyler Grace and Nick Schiffer offer strategies for ensuring you're compensated for your time and expertise during pre-construction and, ultimately, setting your projects up for success from the start.

Workforce Development Champions Forum: Career Fairs
Learn how career fairs can be utilized to market message

Learn how career fairs can be utilized to market, message, and build excitement around careers in construction.





GOVERNMENT AFFAIRS



Post-Election Confidence and Inflation Risks Rise as 2024 Ends

Eye on the Economy

With the election in the rearview mirror, and personnel and policy decisions coming into focus for the incoming Trump administration, markets absorbed inflation data and elevated future risks. Inflation, which was a critical issue during the election, ticked higher in October as the Consumer Price Index (CPI) posted a 2.6% year-over-year growth rate. Overall, prices since the start of 2020 are up 20.2% — the largest spate of inflation in almost five decades. Due to higher construction costs and other supply-side factors, housing sector inflation continues to be a driving factor for the CPI. Shelter inflation increased at a 4.9% year-over-year rate in October and was responsible for 65% of total inflation over the last 12 months.

Due to lingering inflation pressure and possible future policy risks for prices, long-term interest rates remain elevated even as the Fed reduces short-term rates. The 10-year Treasury is near 4.4% — the highest level since the start of July. Fiscal policymakers need to show they will exert discipline for the federal deficit if risk increases. The 30-year fixed-rate mortgage is above 6.8% — also the highest rate since July due to similar concerns. NAHB's forecast is for future declines in these interest rates over the next two years.

Ongoing elevated mortgage rates, combined with higher home prices, leave housing affordability in crisis-level conditions. The NAHB/Wells Fargo Cost of Housing Index (CHI) indicates that for the typical family, 38% of their income is required to buy a median-priced new or existing home. Low-income families would require three-quarters of their income. These affordability conditions are holding back home sales volume, although existing home sales improved in October. For the month, resales increased 3.4% to a 3.96 million annual rate — up 2.9% from a year ago and the first year-over-year gain for transaction volume in three years. Total inventory remains lean at a 4.2-month supply.

The November reading of builder sentiment, via the NAHB/ Wells Fargo Housing Market Index (HMI), noted a post-election gain despite ongoing challenges for affordability and home construction costs. The HMI increased by three points to a still soft reading of 46. However, the measure

of future sales expectations increased by seven points to a positive reading of 64, reflecting builders' optimism for the economy and sales conditions, while mindful of current policy risks. For example, single-family construction starts were down 6.9% to a 970,000 seasonally adjusted annual rate in October, although on a year-to-date basis, single-family home building is up more than 9%. Multifamily construction is down 29% on a year-to-date basis, as that market continues to face localized oversupply and tight financing conditions. NAHB is forecasting a small gain for single-family construction in 2025, while apartment development will level off later in the year.

Dr. Robert Dietz NAHB Chief Economist November 13, 2025





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GOVERNMENT AFFAIRS

End of Summer BIAPAC Social









Over 40 BIA members and friends of the industry celebrated at our annual End of Summer Social hosted by Frank and Vicki Vargish. The evening benefited our BIA Political Action Committee, and contributions from these important fundraising efforts are used to fund industry friendly candidates. Raffle prizes, networking, great food and drink made for a memorable night.

Many thanks to our BIA Advocacy Partners supporting both events:









2024 BIA-PAC Contributors

The BIA Political Action Committee provides funds to candidates & causes that are friendly to our industry. Thank you to the following individuals who have contributed this year:

President's Club: \$1,000+ John Bear Shawn Garman **Randy Hess**

Keystone Club: \$750+ Jay Provanzo

Century Club: \$500+ Bruce Gingrich Claudia Shank

Carl Becker Earl Hess Scott Provanzo Jeff Stauffer

Steve Cook Mike Hockenberry Kevin Kozo William Murry Nate Van Name Karen Watkins Joel Young

Stephen Zywko

Chairman's Club: \$100+ Jared Erb Alex Piehl **Conor Surgeoner Greg Zelt**

Breakfast with the Commissioners



BIA members joined Lancaster County Commissioners Ray D'Agostino, Josh Parsons and Alice Yoder for an informative breakfast and panel discussion on October 3rd at the Inn at Leola Village. Dialogue and questions focused on challenges that our builders face while working in the 60 municipalities in Lancaster County, keeping the Places 2040 vision in the forefront of land use planning.

The group discussed zoning, redevelopment, density, farmland preservation, and the need for different types of housing in our communities, along with what solutions might be within the purview of county government. A key issue for the group was stormwater management; there has been progress made by the Lancaster County Conservation District regarding permit reviews and the timing for approvals. The BIA will be working in conjunction with PBA and state legislators regarding the extensive challenges with DEP.

MEMBERSHIP



New Members

Join us in welcoming these companies into the BIA, and in thanking our recruiters!

ASSOCIATES

Hyland Engineering Conor Surgeoner

212 S Front St.

Wormleysburg, PA 17043

Phone: (717) 756-4218

Business Activities: Engineers - Civil Email: csurgeoner@hylandeng.com

IFR Staging & Design Group **Sue Kauffman**

7035 Jonestown Road Harrisburg, PA 17112

Phone: (717) 471-6519

Business Activities: Interior Design Email: skauffman@ifr-furniture.com

BUILDERS

Hench General Contracting, LLC Stephanie Hench

201 Rock Lititz Blvd. Lititz. PA 17543

Phone: (717) 621-3113

Business Activities: General Contractor

Email: steph@henchgc.com

Sponsor: Randy Hess, Hess Home Builders

High Real Estate Group, LLC Rob Fluehr

1853 William Penn Way Lancaster, PA 17605-008 Phone: (610) 806-3714 Business Activities: Real Estate Email: rfluehr@high.net





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Thank you for your continued commitment to the industry!

Advanced Interiors, Inc. AlA. Alera Group **ALL Renovation & Design LLC** Alliance Custom Cabinetry Bareville Kitchens & Design Brooklawn Paving, LLC **C&N Bank** Century Home Improvements By Century Spouting, Inc. Charles E. Groff & Sons, Inc. Cloister Flooring, Inc. Cocalico Plumbing & Heating Diehm & Sons, Inc. **Eby Exteriors EdgeUP Technology** Elite Vinyl Railings, LLC Fetterville Pole Buildings LLC Fidelity Contracting LLC First National Bank Fleming Tile & Marble Fravel Home Improvements & Remodeling, Inc.

Hess Home Builders Home One Home Improvement Services / Extreme Garage Horizon Kitchens, Inc. Horst & Son Indoor City Granite and Marble Innovative Building and Remodeling, LLC Integrity Pools & Spas, Inc. Integrous Fences & Decks Jim Martin Design Kauffman Kitchens, LLC Keener Insulating & Supply, Kitchen Encounters Kitchens by Eileen Lancaster County Career & **Technology Center** Lancaster County Magazine

Les Weaver Heating & AC

LH Brubaker Appliances, Inc.

MBC Building & Remodeling,

LLC Metzler Home Builders, Inc. Millway Construction Monterey Door Pella Windows & Doors Company **Pennsy Supply Penway Construction** Prime Home Contracting LLC Re-Bath Lancaster Renovations & Additions (R&A) Magazine Ressler & Mateer, Inc. Sensenig & Weaver Well Drilling Inc. Sherman & Walton, Inc. Snavely's, J.C. Snavely & Sons, Inc. Strella Social Media Thaddeus Stevens College of Technology

The Federal Savings Bank

"To The Trades" Wholesale

Floorcovering

Turnberry Construction Group UGI Utilities. Inc. Ville Painters, Inc. Wenger's Construction, Inc. Wm. Murry & Son, Inc. Wolf Rock Builders, LLC Your Estate Service, Inc.

Cancellations

A-Z Advertising Specialties/ Premium King, LLC Ebersole Builders, LLC Land Grant Surveyors DBA Weber Survevors McLennan Contracting, Inc. Milestone Construction **Rhoads Energy Corporation** Site Prep

Sorry to see you go! We'll be here if you choose to come back.

Herb Miller Builders, Inc.



BIA Members are always welcome to discuss their projects with our editor, Suzanne Long, by calling 717-492-2585 or emailing sue@lancastercountymag.com.



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