

PARADE OF HOMES  
HOME BUILDERS ASSOCIATION OF WEST FLORIDA

*Rendering of American Dream Home,  
being built by Flynn Built, LLC*

# Yellow River Ranch Hosts 63rd Annual Parade of Homes

PAGE 07

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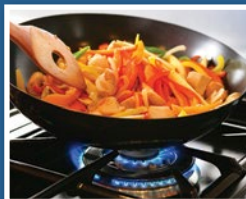


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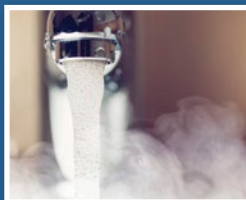
**Most natural gas appliances work even when the power is out, providing comfort for your family during and after the storm, when you need it most.**



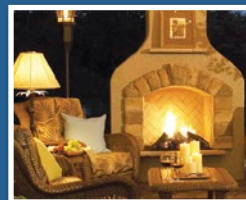
**Natural gas ranges and ovens** – cooking functions work normally, without power.



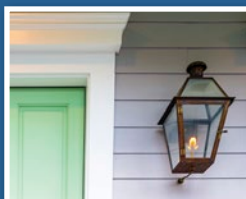
**Natural gas grills** – function normally, without power and without the worry of running out of gas.



**Natural gas tank water heaters** – function normally, without power.



**Natural gas firepits and fireplaces** – function normally, without power.



**Natural gas outdoor lighting** – functions normally, without power.



**Natural gas whole house generators** – restores electricity to the structure within 30 seconds after a power failure.



Learn more at [PensacolaEnergy.com](https://PensacolaEnergy.com) or call (850) 436-5050.

Note – Some appliances require that you manually light the pilot, and this should be done according to the appliance manufacturer's instructions.



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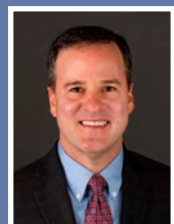
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# The 63rd Annual Parade of Homes Offers the Best in New Home Construction and Amenities

On behalf of the Board of Directors of the Home Builders Association (HBA), it is my pleasure to welcome you to the Parade of Homes. As you can imagine, the COVID-19 pandemic has been challenging for everyone. We moved the Parade of Homes date to September, and with the hot housing market, inventory is very low and it has impacted the number of entries we have for this year's Parade of Homes. However, we are very pleased that this community event is taking place, especially since this is our 63rd year.

In terms of cutting-edge technology and features, make sure you see the HBA's American Dream Home, built by Flynn Built, in the gated community of Yellow River Ranch in Santa Rosa County. Yellow River Ranch has over 450 acres of open space, almost 100 acres of lakes, 4,000 live oaks and miles of walking, jogging, and biking trails complete with community swimming pools, tennis courts, and fire pits. (Take Exit 31 off I-10. Head South on Hwy 87. Turn Right at First Light on to Hickory Hammock Rd., Go 1/4 Mile Turn Left onto Shiloh Rd. This Road ends into Yellow River Ranch.) The Dream Home's floor plan is designed with open living areas that are hospitable to indoor and outdoor entertaining. The Dream Home is a very spacious 2,600 square-foot, four bedrooms and 3 bathrooms including a roomy three car garage. I am very thankful to my team at Flynn Built for building this beautiful home for the HBA. Also, we could not do this project without the help and support of our Dream Home Donors, and our major partner in Natural Gas of Milton. Make sure you view the Dream Home Donors list and if you see something you like in the Dream Home, contact one of the donors. I am sure they can be of service.

What are we seeing in the housing industry across the nation? Changes in prices for softwood lumber products that occurred between April 2020 and July 2021 have added \$29,833 to the price of an average new single-family home, and \$9,990 to the market value of an average new multifamily home, according to National Association of Home Builders (NAHB) estimates. The increase in multifamily value, in turn, translates to households paying \$92 a month more to rent a new apartment. Data released by the U.S. Census Bureau and the Department of Housing and Urban Development, combined with NAHB survey data, show that home buyers in the bottom one-fourth of the market have been squeezed entirely out of the market for new construction due to a mismatch between actual prices of new homes and prices that buyers expect to pay. As a result, these buyers have been forced to look exclusively in the stock of existing homes – where the inventory of homes available for sale remains in a historically low range at a 2.5-month supply, with a six-month supply typically acting as a balanced market. The growing affordability crisis is due in large part to supply chain disruptions resulting from the COVID-19 pandemic. The widespread shortages are not just limited to building materials – builders are also grappling with a dearth of workers, as the number of open construction jobs increased to 357,000 in the first quarter of the year nationwide. On top of this, NAHB recently estimated that regulation is now accounting for over \$93,000 of the price of an average new home.

*continues on page 6*



BLAIN FLYNN



*"...we are very  
pleased that  
this community  
event is taking  
place, especial-  
ly since this is  
our 63rd year."*



## The 63rd Annual Parade of Homes Offers the Best in New Home Construction and Amenities

from page 05

What is interesting is that this coincides with what we are seeing in Northwest Florida. Land prices have skyrocketed, the hidden costs of housing with regulations and fees have made it harder for first-time home buyers to obtain homeownership. This is why the Home Builders Association fights against regulations and fees that add to the cost of housing but does nothing to protect the health, safety and welfare of home buyers.

If you are in the market for a new home, the Parade of Homes will afford you the opportunity to see homes of all shapes and sizes complete with valued amenities. I encourage you to visit the homes scattered throughout Escambia and Santa Rosa counties. Special thanks the home builders who have entered homes into the Parade including aDoor Properties, Breland Homes Coastal, D.R. Horton, Flynn Built, Henry Company Homes, Holiday Builders, KW Custom Homes, Mike Price Signature Homes, Signature Homes, Timberland Contractors and Truland Homes.

The Parade of Homes is brought to you by the HBA, Flynn Built, Natural Gas of Milton, Ballinger Publishing, Pensacola Magazine, WEAR TV 3, COX, CAT Country 98.7. This year's Parade is set for September 11-19, with weekend hours from 12:00 p.m. – 6:00 p.m., and weekdays 3:00 p.m. – 6:00 p.m.

*“As you can imagine, the COVID-19 pandemic has been challenging for everyone. We moved the Parade of Homes date to September, and with the hot housing market, inventory is very low and it has impacted the number of entries we have for this year's Parade of Homes. However, we are very pleased that this community event is taking place, especially since this is our 63rd year.”*

Thanks to our Parade of Homes Sponsors!

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In closing, there's never been a better time to buy a home with historically low interest rates. Whether you are a potential home buyer or looking to build a

home, the Parade of Homes has something for everyone.

For more information go to [ParadeofHomesPensacola.com](http://ParadeofHomesPensacola.com).

## Yellow River Ranch Hosts 63rd Annual Parade of Homes



## FLYNN BUILT BUILDS A MAJESTIC AMERICAN DREAM HOME FOR 2021 PARADE OF HOMES™

**The 63rd Annual Parade of Homes™, hosted by the Home Builders Association of West Florida, is an exciting event for thousands of attendees who look forward to touring new homes throughout Escambia and Santa Rosa Counties. The Parade of Homes, set for September 11-19, has 32 homes to showcase in Escambia and Santa Rosa Counties.**

“The people of Northwest Florida look forward to the Parade of Homes every year, said HBA President Blaine Flynn of Flynn Built, LLC. “It has certainly been a challenging time for everyone with the pandemic, but I am proud of our home building professionals who are meeting the demands of consumers who need new homes.” The ever-popular American Dream Home, is located in the community of Yellow River Ranch, located in Santa Rosa County. Yellow River Ranch has over 450 acres of open space, almost 100 acres of lakes, 4,000 live oaks and miles of walking, jogging, and biking trails complete with community swimming pools, tennis courts, and fire pits. (Take Exit 31 off I-10. Head South on Hwy 87. Turn Right at First Light on to Hickory Hammock Rd., Go 1/4 Mile Turn Left onto Shiloh Rd. This Road ends into Yellow River Ranch.) The Dream Home's floor plan is

designed with open living areas that are hospitable to indoor and outdoor entertaining.

Dream Home Builder Blaine Flynn, of Flynn Built, is pleased with the overall design and functionality of the floor plan. “This home has certainly been an exciting project for me,” said Flynn, who is also serving as President of the Home Builders Association of West Florida. “I believe the Dream Home captures the essence of being with family and friends and living comfortably whether you're entertaining inside or outside of the home. I'm thankful for all the people who played key roles in making this home a reality.”

The Dream Home is a very spacious 2,600 square-foot, four bedrooms and three bathrooms including a three-car garage with an impressive list of features and upgrades. This kitchen boasts a natural gas cooktop, double wall oven, convection microwave, 42” upper cabinets, quartz countertops, tiled backsplash, and dovetail slow-close drawers. Coretec vinyl plank flooring through the entire home except for the laundry room. Bricked columns and arches in the Dining Room, with an arch separating Kitchen from Family Room. Shiplap in the Breakfast Area and Master Bedroom sitting area. The double trey ceiling in the great room features stained wooden beams. 6” baseboards throughout the home, crown molding in all the common areas, and 8-foot

continues on page 08



# FLYNN BUILT

BUILDS A MAJESTIC AMERICAN DREAM HOME  
FOR 2021 PARADE OF HOMES™

from page 07

doors throughout the home. Matte Black hardware and lighting fixtures throughout. Rear covered porch with fireplace. Smart features include installed alarm, Nest thermostat, pre-wired for surround system.

The Parade of Homes™ has been a popular attraction since its start in 1958 and is brought to you by the Home Builders Association of West Florida, Flynn Built, Natural Gas of Milton, Ballinger Publishing, Pensacola Magazine, WEAR TV 3, COX, CAT Country 98.7.



One of the beautiful homes in  
Yellow River Ranch

## SEE THE AMERICAN DREAM HOME, BUILT BY FLYNN BUILT, LLC.

**WHAT:** 2021 Parade of Homes

**WHEN:** September 11 - 19

**WHERE:** 31 Homes throughout Escambia  
and Santa Rosa Counties.

**AMERICAN DREAM HOME:** 4140 Lazy Breeze Lane,  
Milton, FL in Yellow River Ranch

**MORE INFO:** ParadeofHomesPensacola.com



Dates: September 11 - 19, 2021

Weekend Hours: 12:00 p.m. - 6:00 p.m.

Weekdays: 3:00 p.m. - 6:00 p.m.

Go to [ParadeofHomesPensacola.com](http://ParadeofHomesPensacola.com) for  
more information including maps, homes,  
floor plans and amenities.

## HOME BUILDERS ASSOCIATION OF WEST FLORIDA AMERICAN DREAM HOME, BUILT BY FLYNN BUILT COMMUNITY OF YELLOW RIVER RANCH

4140 Lazy Breeze Lane • Milton, FL 32583

### AMENITIES \*

• 2,600 square-feet, four bedrooms  
and 3 bathrooms

• Three-car garage.

• Natural gas cooktop, double wall  
oven, convection microwave

• 42" upper cabinets, quartz counter-  
tops, tiled backsplash, and dovetail  
slow-close drawers.

• Coretec vinyl plank flooring through the  
entire home except for the laundry room.

• Bricked columns and arches in the Din-  
ing Room, with an arch separating Kitchen  
from Family Room.

• Shiplap in the Breakfast Area and Master  
Bedroom sitting area.

• Double tray ceiling in the great room  
features stained wooden beams.

• 6" baseboards throughout the home,  
crown molding in all the common  
areas, and 8-foot doors throughout the  
home.

• Matte Black hardware and lighting  
fixtures throughout.

• Rear covered porch with fireplace.

• Smart features include installed  
alarm, Nest thermostat, pre-wired for  
surround system.

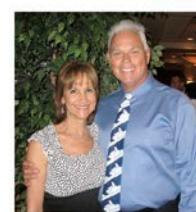
\*Amenities are subject to change due to availability during construction.

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# 2021 AMERICAN DREAM HOME

## HBA Truly Appreciates It's Donors

The Home Builders Association of West Florida and Flynn Built, LLC would like to thank the business who contributed to the overall success of the American Dream Home. If you see something you like, just find the item on the below list and contact the donating company. Tell them you saw their product or service at the Dream Home, and you want the same for your home.

## PLATINUM

### Flynn Built, LLC

Blaine Flynn  
1300 E. Olive Rd.  
Pensacola, FL 32514  
850.477.6118  
flynnbuilt.com  
*Donation: American Dream Home Builder*

### Yellow River Ranch

Garrett Walton  
850.554.6016  
yellowriverranch.com  
*Donation: American Dream Home Lot*

### Natural Gas of Milton

6738 Dixon Street  
Milton, FL 32572  
850-983-5400  
naturalgasofmilton.com

## GOLD

### Alpha Closets

Leslie Halsall  
6084 Gulf Breeze Parkway, Unit C  
Gulf Breeze, FL 32563  
850-934-9130  
alphaclosets.com  
*Donation: Closets, Pantry, Shelving*

### American Concrete

Billy Campbell / Donnie Shear  
2866 Hwy 95A North  
Cantonment, FL 32533  
850-477-0222  
*Donation: Concrete, Foundation, Footings, Driveway, Sidewalks*

### Builders FirstSource

Brian Richardson  
1500 W. Main Street  
Pensacola, FL 32502  
850-432-1421  
bldr.com  
*Donation: Trusses, Frame Materials, Trim Products, Doors*

### Flow Control Plumbing LLC

Jason Barnhill  
4418 US-90  
Milton, FL 32571  
850.206.6992  
*Donation: Plumbing Labor/Materials*

## SILVER

### Alyssa's Etc

Alyssa Schepper  
4562 Chumuckla Highway  
Pace, FL 32571  
850.889.4562  
shopalyssas.com  
*Donation: Staging & Staging Materials*

### Atlas Roofing

Billy Tyner  
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850.910.3285  
btyner@atlasroofing.com  
*Donation: Shingles*

### CertainTeed Gypsum

Ernie Jackson  
20 Moores Road  
Malvern, PA 19355  
877.560.7800  
www.certainteed.com  
*Donation: Drywall*

### Coastal Insulation

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Pensacola, FL 32534  
850.476.7778  
truteam.com/coastalpensacola  
*Donation: Pre-Batt, Fiberglass, Hurricane Fabric Shield, Gutters*

### Concrete MG

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8246 Briese Lane  
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850.356.6516  
*Donation: Slab Pour Labor*

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Daphne, AL 36526  
deltafaucet.com  
251.621.1550  
*Donation: Delta Faucets and Fixtures*

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850.393.6831  
*Donation: Wall and Trim Paint*

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genesflooring.com  
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Navarre, FL 32566  
850.583.9065  
legacygranitequartz.com  
*Donation: Countertops*

### REW Materials

Bill Batting  
8040 N. Palafox Street  
Pensacola, FL 32534  
850-471-6291  
bbatting@rewmaterials.com  
*Donation: Drywall & Finishing Materials, Shingles*

### Shaw Flooring

Terry Szafnicki  
800.872.7429  
shawfloors.com  
*Donation: Luxury Vinyl Plank Flooring*



## BRONZE

### Alston Electric

Daniel Drew  
4320 N Palafox Street  
Pensacola, FL 32505  
850.433.4631  
*Donation: Light Package*

### B&C Nursery

Luke Charles  
4523 Chumuckla Highway  
Pace, FL 32571  
850.995.2677  
bandcnursery.com  
*Donation: Final Grade & Landscaping Package*

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Pensacola, Florida 32534  
850.760.6124  
*Donation: Drywall Install*

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Shawn Dunsford  
4838 Lynn Dr  
Pace, FL 32571  
850.554.5949  
*Donation: Flooring Installation*

### Kempf's Custom Carpentry

John Kempf  
336.675.4441  
johnkempfjr@aol.com  
*Donation: Trim & Custom Carpentry*

### Massey Glass

Terry Massey  
6848 Hwy 87 N  
Milton, FL 32570  
850.982.3983  
*Donation: Mirrors and Glass*

### Navarre Lumber & Supply

Bobby Killingsworth  
2013 FL-87  
Navarre, FL 32566  
850.939.2550  
navarrelumber.com  
*Donation: Frame Package*

### Roof Company of Northwest Florida

Tommy Jenks  
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Cantonment, FL 32533  
850.450.6402  
*Donation: Shingle Install*

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Pensacola, FL 32505  
850.434.0166  
brick.com/pensacola  
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Andy Remel  
228.297.0116  
*Donation: Siding Install*

### Containers Gulf Coast

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850.471.2964  
containersinc.net  
*Donation: Dumpster*

### Hometeam Pest Defense

Kim Harron  
850.864.4109  
pestdefense.com  
*Donation: Pest Pre-Wire*

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Pensacola, FL 32503  
850.478.4923  
*Donation: Survey*

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Pensacola, FL 32502  
850-202-8522  
moorheadlaw.com  
*Donation: Legal and Closing Services*

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7557 Pine Meadows Loop  
Milton, FL 32571  
850.994.3139  
*Donation: Rough Grade*

### PPG Paint

Richard Haugen  
120 Lurton Street  
Pensacola, FL 32505  
850.232.7263  
ppgpaints.com  
*Donation: Paint*

### Total Connect Electric

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1320 E Olive Road  
Pensacola, FL 32514  
850.750.2018  
totalconnectelectric.com  
*Donation: Electric Rough*

### WR Taylor

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Pensacola, FL 32502  
850.432.6163  
southalabamabrick.com  
*Donation: Masonry Lintels*

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*Donation: Porta Potties*





# Amir Fooladi spearheads “The Student Constructors Endowed Scholarship” at Pensacola State College

By TROY MOON, PENSACOLA STATE COLLEGE

**Local builder Amir Fooladi didn't put his or his company's name on the endowed scholarship he established to help Pensacola State College students hoping to enter the construction field.**

The goal of the PSC Student Constructors Endowed Scholarship isn't to build the Fooladi name. It's to help strengthen the College's workforce commitment and supply Northwest Florida with more qualified workers in the construction and contracting trades.

On Tuesday, Aug. 17, the endowed scholarship was announced at a press conference held outside Building 18 (building trade work and storage area) on the Pensacola campus.

“One of the biggest hurdles in our industry right now is finding good people and having a skilled labor force,” said Fooladi, president and CEO of ParsCo, a Pensacola construction firm. “This scholarship isn't about me. It's about our industry.”



*HBA Board Secretary Amir Fooladi, of ParsCo Construction and Encore Homes, addresses friends and faculty at Pensacola State College.*

OK, it might be a little bit about his company.

“It may be a little selfish,” Fooladi said. “Because anybody who comes out of these programs hopefully will come work for me or my subcontractors.”

Fooladi's initial scholarship gift was \$13,500, with \$1,000 of that immediately awardable for scholarships. Two students in the building construction program are current beneficiaries of the \$1,000 gift.

The PSC Alumni Association matched the remainder — \$12,500 — to establish the current \$25,000 endowment fund. Students who apply for the scholarship must be enrolled in a construction industry program such as carpentry, electrical, mechanical, plumbing or drafting design.

PSC President Ed Meadows said Fooladi's many contacts in the industry will inspire others to donate to the scholarship.

“This scholarship is being unselfishly named so that others in the construction industry can donate toward this scholar-



*From left, PSC Director of Workforce Education Michael Listau, PSC Carpentry-Engineering Technology Instructor Tony Grahame, Amir Fooladi, PSC Alumni Board Chair Lane Harper and PSC President Dr. Ed Meadows.*

In an effort to help students who want to earn a living in the construction industry, Amir Fooladi, of ParsCo Construction and Encore Homes, has created “The Student Constructors Endowed Scholarship” at Pensacola State College (PSC). This will help students in Carpentry, Drafting Design, Electrical, Plumbing, and HVAC programs.

Amir, who serves as the Secretary on the HBA Board of Directors, encourages you support the cause by donating to PSC Alumni Association and designate: The Student Constructors Endowed Scholarship.

The HBA appreciates Amir's efforts to create a skilled workforce for the future of the construction industry.

#### Donations can be made to:

PSC Alumni Association  
For: Student Constructors Endowed Scholarship  
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Pensacola, FL 32504

ship so that it will become larger than it is today,” Meadows said. “We have Amir to thank for this initial commitment.”

A board member of the Home Builders Association of West Florida, Fooladi said others in the association will support the scholarship.

“I really want to see this grown and I've called out all my fellow members of the Home Builders Association,” he said.



*From left, PSC Trustee Dr. Troy Tippet, PSC Trustee Chair Margie Moore, Amir Fooladi, PSC Alumni Board Chair Lane Harper and PSC President Dr. Ed Meadows.*

“I've received verbal commitments from builders and contractors. We can pool our money into one scholarship and really see this scholarship grow so we can really make a difference.”

Michael Listau, PSC Workforce director, echoed Fooladi's call for more qualified building trade workers in Northwest Florida.

“I think it's obvious to almost everyone in the industry that there are workforce shortages in all areas,” Listau said. “These scholarships will go to students who want to fill those vacancies.”

Hailey Lotz, director of the PSC Alumni Association and Booster Club Operations, agreed with Listau.



*PSC President Dr. Ed Meadows thanks Amir Fooladi for his commitment to PSC and helping students achieve their dreams in the construction industry.*

“After hearing about the programs, we had to offer, Amir saw an opportunity to help his local community,” Lotz added. “What's even better, he hopes this scholarship will not only bring students into these programs but become an avenue for other business leaders to be involved.”

Fooladi earned a bachelor's degree in construction engineering from the University of Southern Mississippi. He is an adjunct instructor at the University of West Florida where he teaches construction administration and contract law.

After graduating from USM, Fooladi worked for several contractors. He started ParsCo in 2005. Company projects include



*From left, HBA Board member and HBA Trades Council Chair Mary Jordan, HBA Board member and Past President Shelby Johnson, Amir Fooladi, PSC Alumni Board Chair Lane Harper and PSC President Dr. Ed Meadows.*

the current Brent Lofts project in downtown Pensacola and the historic Marston Quina renovation. The company also recently completed construction of the Eglin Gulf Test and Training Range at Facility at Eglin Air Force Base.

Fooladi began considering funding a PSC scholarship after attending the annual PSC Alumni Association Quail Hunt and Pheasant Shoot held in fall 2020. He has already established scholarships at UWF, USM and the Mississippi Gulf Coast Community College.

“This is basically my way of giving back to the industry that has given me so much,” said Fooladi, a married father of three. “I want to help aspiring young students find their paths the way I found mine.”



*Amir Fooladi gives PSC Alumni Board Chair Lane Harper a check to start the The Student Constructors Endowed Scholarship.*



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**September 11-19 2021**

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# October 2021





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## HBA Mourns the Loss of Rick Lewis

Rick Lewis, who served many years on the HBA Board of Directors, passed away on August 7, 2021. Rick was an integral part of the HBA for a very long time," said HBA Executive Director David Peaden. "If you asked anyone who knew Rick, they would all say the same thing, that he was dedicated to the betterment of the construction industry. He always put his customers first and would do anything to help someone in need. There were a lot of times I'd call Rick and ask for help with a HBA project, and without hesitation, he would say, yes. Rick was a one-of-a-kind person and he truly will be missed."

"He was always willing to share his knowledge to help anyone, said Rick's fiancé Sandy Walters. "He gave freely of his own time to help customers solve their problems... Even if that meant opening up his store on Saturday morning. Rick was always the "go-to" person. Rick loved music, cooking, grilling and his Mini Cooper. He was currently building his dream workshop for retirement and it gave him great joy. He enjoyed wood working and was looking forward to having the time to create his ideas in wood. We loved him dearly and he has taken our hearts with him."

### RICK'S FUNERAL WAS HELD ON AUGUST 10TH.

Richard "Rick" Berault Lewis, a resident of Molino, FL passed away on August 7, 2021. He was born on April 28, 1953 in Monroe, LA to William Lee and Juanita Berault Lewis. He was a loving, kind and generous man with so many talents. He truly enjoyed building and wood-working and could figure out anything. He was preceded in death by his parents and also his brother, Thomas Hiern Lewis. He is survived by his children, Denton (Sheree) Stanley, Tabitha (Travis) Bond, Richard William Lewis, the mother of his



children Tanya Lewis, his fiancée Sandra Walters, his brothers and sisters William (Mary) Lewis Jr., Marie (Michael) Lamb, Kenneth Lewis and Catherine (David) Poythress, 3 grandchildren, 4 great grandchildren and many nieces, nephews, relatives and friends. He will be missed by all who loved and knew him.



## Builder Confidence at 13-Month Low on Higher Material Costs, Home Prices

**Higher construction costs and supply shortages along with rising home prices pushed builder confidence to its lowest reading since July 2020,** according to the NAHB/Wells Fargo Housing Market Index (HMI) released today. Builder sentiment in the market for newly built single-family homes fell five points to 75 in August.

"Buyer traffic has fallen to its lowest reading since July 2020 as some prospective buyers are experiencing sticker shock due to higher construction costs," said NAHB Chairman Chuck Fowke. "Policymakers need to find long-term solutions to supply-chain issues."

"While the demographics and interest for home buying remain solid, higher costs and material access issues have resulted in lower levels of home building and even put a hold on some new home sales," said NAHB Chief Economist Robert Dietz. "While these supply-side limitations are holding back the market, our expectation is that production bottlenecks should ease over the coming months and the market should return to more normal conditions."

Derived from a monthly survey that NAHB has been conducting for 35 years, the NAHB/Wells Fargo HMI gauges builder perceptions of current single-family home sales and sales expectations for the next six months as "good," "fair"

or "poor." The survey also asks builders to rate traffic of prospective buyers as "high to very high," "average" or "low to very low." Scores for each component are then used to calculate a seasonally adjusted index where any number over 50 indicates that more builders view conditions as good than poor.

The HMI index gauging current sales conditions fell five points to 81 and the component measuring traffic of prospective buyers also posted a five-point decline to 60. The gauge charting sales expectations in the next six months held steady at 81.

Looking at the three-month moving averages for regional HMI scores, the Northeast fell one point to 74, the Midwest dropped two points to 68, the South posted a three-point decline to 82 and the West registered a two-point drop to 85.

HMI tables can be found at [nab.org/hmi](http://nab.org/hmi). More information on housing statistics is also available at Housing Economics PLUS (formerly [housingeconomics.com](http://housingeconomics.com)).

Single-family home builders are invited to join the exclusive group of NAHB members who participate each month in the HMI survey.



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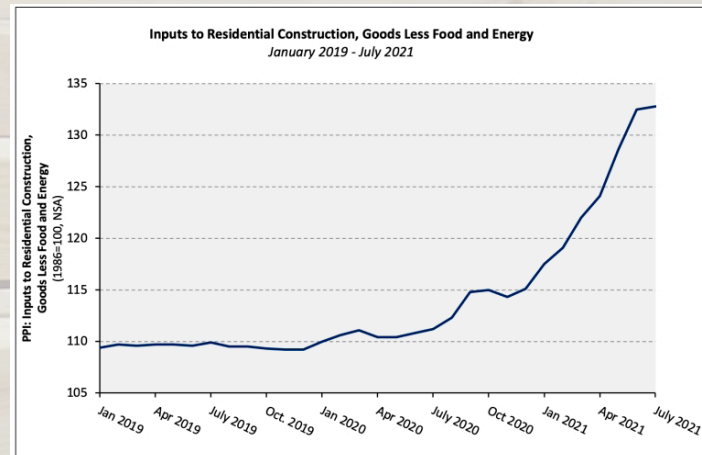
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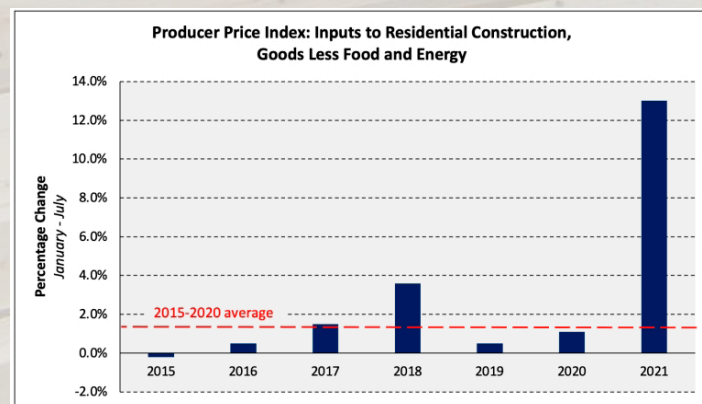


## Building Material Prices Climbing at Record Year-to-Date Pace

Despite significant drops in framing lumber prices in recent months, overall building material prices have increased 19.4% during the past 12 months and 13% year to date, according to the latest Producer Price Index (PPI) report released by the Bureau of Labor Statistics. Prices paid for goods used in residential construction (excluding energy) rose 0.2% in July after climbing 3% in June (not seasonally adjusted). Building materials (i.e., inputs to residential construction less food and energy) prices have declined just twice since December 2019.



The record year-to-date increase stands in stark contrast with the same period in 2020, during which prices increased 1.1%. The average change in the building materials PPI between January and July was +1.2% from 2015 through 2019 (the most recent data available), less than one-tenth the gain thus far in 2021.



### PRICE DATA FOR KEY MATERIALS

Steel mill products prices climbed 10.8% in July following a 6.2% increase in June. The pace of increases has accelerated each of the last two months, and prices have climbed 108.6% over the past 12 months and 87.6% in 2021 alone.

The monthly change in the steel mill products PPI increased by more than 10% only three times (in 1947, 1948 and 2008) over the 80-year period ending in 2020. Monthly increases have already exceeded that mark four times in 2021.

The PPI for softwood lumber (seasonally adjusted) decreased 29.0% in July — the largest monthly decline since tracking of the series began in 1947. Prior to 2020, the largest monthly drop in the softwood lumber PPI was a -10.7% reading from April 1980. The steep decrease came on the heels of an unexpectedly mild 0.7% decline in June as the cash price of lumber began falling precipitously in mid-May. The PPI for softwood lumber has fallen 29.5% from its peak but remains 71.9% above its January 2020 level.

Although the direction of the softwood lumber index value change is encouraging, the continued volatility is not. Price volatility as measured monthly by the PPI or weekly by industry publications remains at an all-time high for a 12-month period.

Prices paid for gypsum products increased 2.5% in July and are up 15.8% year to date. Over the past 12 months, the index has climbed 21.7% — the largest 12-month increase since July 2006.

Ready-mix concrete prices were unchanged in July (seasonally adjusted) after increasing 1.1% in June.



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# Employee Retention Credit: New IRS Guidance Creates Confusion for Business Owners

**The IRS in August released further guidance on the Employee Retention Credit (ERC), which includes a controversial interpretation for when the wages paid to a majority owner of the business, as well as the owner's spouse (if applicable), are to be treated as qualifying wages.**

The ERC was enacted as part of the CARES Act last spring to provide eligible businesses with relief due to COVID-19. Congress subsequently expanded eligibility, allowed the credit to be claimed alongside a Paycheck Protection Program loan, and extended the credit through the end of the year. It should be noted legislation recently passed by the Senate — and now pending in the House — would end the credit on Sept. 30 rather than Dec. 31, 2021.

Businesses whose operations were suspended by a

government order because of COVID-19 or that experienced a significant decline in gross receipts may be eligible for the credit.

The new IRS guidance reflects the statutory requirement to apply rules similar to those within another tax credit, the Work Opportunity Credit (WOC). The WOC disqualifies wages paid to certain relatives of the majority owner, and it was commonly understood that wages paid to those relatives were therefore ineligible for the ERC as well. In the guidance, the IRS confirms this view. These relatives of the majority owner include:

- A child or a descendant of a child
- A brother, sister, stepbrother or stepsister
- The father or mother, or an ancestor of either
- A stepfather or stepmother
- A niece or nephew
- An aunt or uncle
- A son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law or sister-in-law
- An individual (other than a spouse) who lives with the taxpayer and is a member of the taxpayer's household

Not mentioned in the WOC is how to treat the wages paid to the majority owner or the owner's spouse. The IRS has

made a controversial determination that whether the majority owner's wages and spouse's wages are eligible should be based on whether the owner or spouse has certain living relatives — regardless of whether those relatives have anything to do with the business.

"In the event that the majority owner of a corporation has no brother or sister (whether by whole or half-blood), ancestor, or lineal descendant as defined in section 267(c)(4) of the Code, then neither the majority owner nor the spouse is a related individual within the meaning of section 51(i)(1) of the Code and the wages paid to the majority owner and/or the spouse are qualified wages for purposes of the employee retention credit, assuming the other requirements for qualified wages are satisfied," the IRS stated.

Strangely, the IRS guidance would disqualify wages paid to the majority owner and the owner's spouse if they have living direct relatives, but permit those with no such living relatives to include their wages when calculating the ERC. And this applies regardless of whether these relatives are involved in the business.

Congress certainly did not intend to draw a distinction between owners with living family members and those without. NAHB strongly disagrees with the IRS's interpretation and plans to request that it reconsiders this inexplicable conclusion.

If you are affected by this interpretation, or have questions about the employee retention credit, NAHB recommends talking to a tax professional you trust.

NAHB members may contact J.P. Delmore and David Logan with any questions.

NAHB is providing this information for general information only. This information does not constitute the provision of legal advice, tax advice, accounting services, investment advice, or professional consulting of any kind nor should it be construed as such. The information provided herein should not be used as a substitute for consultation with professional tax, accounting, legal, or other competent advisers.



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