Highlights to the 2026-1 Edition of Construction and Development Financing

New features and recent developments in this 2026-1 Edition of Construction and Development Financing include:

- Updated preface materials covering the 2017 Tax Cuts and Jobs Act and the changes made by the One Big Beautiful Bill Act in 2025
- New discussion of case where court declared that a lender has no viable option to recover damages from a landlord for tenant improvements (New § 4:360)
- New form template for a small building loan agreement (New § 4:366)
- IRS § 168(k), made permanent by the One Big Beautiful Bill Act of 2025, provides depreciation deduction for qualified property with additional first-year depreciation deduction set at 100% for property acquired and placed in service after January 19, 2025 (§ 9:37)
- Updated Energy Credits to reflect changes made by the One Big Beautiful Bill Act in 2025, which effectively ended several energy efficiency improvement credits (§§ 9:93 to 9:95).