

**CALIFORNIA ALTERNATIVE ENERGY AND  
ADVANCED TRANSPORTATION FINANCING AUTHORITY**

Board Meeting Date: Tuesday, June 17, 2025

***Request to Approve Project for a Sales and Use Tax Exclusion<sup>1</sup>***

**All-Weather Architectural Aluminum Inc.  
Application No. 25-SM035**

Prepared By: *Joshua Moua, Program Analyst*

**SUMMARY**

**Applicant:** All-Weather Architectural Aluminum Inc.

**Location:** Vacaville, Solano County

**Industry:** Windows and Doors Manufacturing

**Project:** Update and Expansion of an Existing Aluminum Windows and Doors  
Manufacturing Facility (Advanced Manufacturing)

**Project Pool:** Small

Value of Qualified Property	Estimated Sales and Use Tax Exclusion (“STE”) Amount <sup>2</sup>
\$14,700,000	\$1,246,560

Estimated Net Benefit <sup>3</sup>	Dollar Value	Points Earned
Estimated Fiscal Benefits	\$5,719,154	4,588
Estimated Environmental Benefits	N/A	45
Additional Benefits	N/A	175
<b>Total</b>	<b>\$5,719,154</b>	<b>4,803</b>
<b>Estimated Quantifiable Net Benefit</b>	<b>\$4,472,594</b>	<b>N/A</b>

**Competitive Criteria Score:** 70

**Staff Recommendation:** Approval

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<sup>1</sup> All capitalized terms not defined in this document are defined in the STE Program’s statutes and regulations.

<sup>2</sup> This amount is calculated based on the average statewide sales tax rate of 8.48%.

<sup>3</sup> Applications that earn a Total Score of at least 1,000 points and an Environmental Benefits Score of over 20 points may be recommended for approval. (California Code of Regulations Title 4, Division 13, Section 10033(c)(6).)

**THE APPLICANT**

All-Weather Architectural Aluminum Inc. (the “Applicant”), a California corporation formed in 1969, manufactures aluminum windows and doors, and is headquartered in Vacaville.

**The major shareholders (10.0% or greater) of the Applicant are:**

- Anna P. Kirchner Trust (25%)
- Sarah E. Harper Trust (25%)
- William S. Porter Trust (25%)
- Thomas H. Porter Trust (25%)

**The corporate officers of the Applicant are:**

- Sarah Harper, President & Chief Executive Officer
- Thomas Porter, Secretary & Chief Financial Officer

**THE PROJECT**

All-Weather Architectural Aluminum Inc. requests a sales and use tax exclusion (“STE”) award to update and expand its existing aluminum windows and doors manufacturing facility located in Vacaville (the “Project”).

The Applicant is upgrading its manufacturing business to create an automated, precise, and energy efficient facility using methods gathered from the European market. This includes utilizing European manufactured materials such as thermal strut that will allow doors and windows to be more energy efficient. In addition, the Applicant will manufacture insulated glass units that allow two pieces of glass to bond together.

The Applicant states the main component of the Project will be the installation of an automated inventory control system. The current process requires using forklifts or cranes to manually move raw aluminum, sometimes leading to material damage or defects. With the new inventory system, the aluminum material will remain within the system until they are consumed. New technology will sync directly with the Applicant’s Enterprise Resource Planning (ERP) system, which controls the programming of the CNC machines. This will ensure the precision of materials and dimensions needed for production. According to the Applicant, the Project will increase production capacity while eliminating raw material handling from the process and reduce material waste caused by damage. Furthermore, the Applicant will incorporate additive manufacturing to aid with product designs and to create jigs and fixtures for its fabrication and assembly processes. This will help the Applicant experiment and innovate better solutions more rapidly.

### **Anticipated Costs of Qualified Property**

<b>Anticipated Qualified Property Purchases</b>	<b>Cost</b>
Aluminum Storage System Phase 1	\$5,000,000
Aluminum Storage System Phase 2	\$2,000,000
CNC Milling Centers	\$2,400,000
Aluroroller Thermal Strut Assembly Machine	\$900,000
Assembly and Glazing Tables	\$400,000
Tempering Glass Processing Equipment	\$3,000,000
Paint Line	\$1,000,000
<b>Total</b>	<b><u>\$14,700,000</u></b>

*Note: The Qualified Property purchases reported in the Application and shown here in the staff report are estimated costs. In accordance with the Regulatory Agreement, a finalized Project equipment list will be prepared detailing the value of the Project equipment actually acquired, and the estimated tax benefit realized pursuant to Revenue and Tax Code Section 6010.8. Variance from the costs shown in the Application and in this report may occur prior to the closing due to increased costs of certain components of the Project over original estimates, and other reasons. In addition, those costs may vary after closing due to increased costs, common design and equipment modifications during construction, differences in equipment due to future changes in statute or regulation, or for other reasons.*

### **Timeline**

The first phase of the inventory storage system is expected to be completed in September 2025. Installation of additional CNC machines and other assembly equipment will follow in early 2026. The second phase of the Project, which will enable full capacity production, is expected to complete in 2027.

### **Status of Permits/Other Required Approvals**

Building permits were secured and construction is underway. The Applicant states that the inventory storage permit was applied for in February 2025 and secured as of April 2025.

### **COMPETITIVE CRITERIA SCORE**

The Applicant received 70 Competitive Criteria points as follows:

- 1. Environmental Benefits (0 of 100 points).** The Application does not have a Recycled Resource Extraction Project or Project that produces an Advanced Transportation Technology or an Alternative Source product, component, or system. Therefore, no points are awarded.
- 2. Unemployment (0 of 50 points).** The Applicant's Project's is located in Solano County, which has an average annual unemployment rate of 5.2%.<sup>4</sup> When compared to the statewide average annual unemployment rate of 5.3%, the Project location earned the Applicant zero points.

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<sup>4</sup> Unemployment rates are based on data available in October 2024.

3. **Job Creation (55 of 75 points)**. The Applicant anticipates the Project will support a total of 203 production-related jobs at its Facility. CAEATFA estimates that approximately 12.08 of these jobs will be attributable to a marginal increase in jobs created due to the STE. Based on the amount of STE per estimated number of jobs created, the Applicant earned 55 points.
4. **California Headquarters (15 of 15 points)**. The Applicant maintains its corporate headquarters in Vacaville, California, 15 points are awarded.
5. **Natural Disaster Relief (0 of 50 points)**. The Project is not to rebuild or relocate the Applicant's Facility due to a fire, flood, storm, or earthquake identified in a state of emergency proclaimed by the Governor within two years of the time of application, and, therefore, zero points are awarded.
6. **Eligibility for Manufacturing and Research and Development Equipment Exemption (0 of 50 points)**. The Applicant is eligible to use one or more of the exemptions established pursuant to Section 6377.1 of the Revenue and Taxation Code, and, therefore, zero points are awarded.
7. **Emerging Strategic Industry (0 of 75 points)**. The Project's industry is not in an Emerging Strategic Industry, as defined by CAEATFA, zero points are awarded.

## **PROJECT EVALUATION**

### **Project Benefits**

The Project received a Total Score of 4,803 points, which exceeds the required 1,000-point threshold, and include an Environmental Benefits Score of 40 points, exceeding the 20-point threshold.

1. **Fiscal Benefits (4,588 points)**. The net present value of the total fiscal benefits over the lifetime of the Qualified Property is derived from the Applicant's sales and use taxes, personal income taxes paid by the firm's employees, firm taxes on profits, property taxes, and other indirect fiscal benefits of the Applicant. The total fiscal benefits amount to \$5,719,154 resulting in a Fiscal Benefits score of 4,588.
2. **Environmental Benefits (40 points)**. The Project earned an Environmental Benefits Score of 40. The Applicant received points in the following categories:
  - A. **Solid Waste (10 of 30 points)**. The Applicant anticipates the Project will result in a 10% reduction in solid waste produced relative to the Applicant's previous manufacturing process. Projections on aluminum reduction estimated at 30% less waste with new qualified equipment. The Applicant estimates a 10% reduction in solid waste generation on overall waste generated per unit.
  - B. **Air Pollutants (30 of 30 points)**. The Applicant anticipates the Project will result in a 33% reduction in air pollutants produced relative to the Applicant's previous

manufacturing process. Forklift usage will go from utilizing three forklifts down to two for storage purposes.

3. **Additional Benefits (175 points)**. Applicants may earn “Additional Benefits” points in the categories listed below. The Applicant received 175 Additional Benefits points.
- A. Production Jobs (55 of 75 points)**. The Applicant anticipates the Project will support a total of 203 production-related jobs at its Facility. CAEATFA estimates that approximately 12.08 of these jobs will be attributable to a marginal increase in jobs created due to the STE. Based on the amount of STE per estimated number of jobs created, the Applicant earned 55 points.
- B. Construction Jobs (20 of 75 points)**. The Applicant anticipates the Project will support a total of 19 construction jobs at its Facility. CAEATFA estimates that approximately 1.15 of these jobs will be attributable to a marginal increase in jobs created due to the STE. Based on the amount of STE per estimated number of jobs created, the Applicant earned 20 points.
- C. Unemployment (0 of 50 points)**. The Applicant’s Project is located in Solano County, which has an average annual unemployment rate of 5.2%. When compared to the statewide average annual unemployment rate of 5.3%, the Project location earned the Applicant zero points.
- D. Research and Development Facilities (25 of 25 points)**. The Applicant has verified that it has a facility located in California that performs research and development functions related to the production of windows and doors.
- E. Workforce Partnerships (25 of 25 points)**. The Applicant has a partnership with Solano County Office of Education and Solano Community College for the purpose of assisting in the training of potential future workers and/or training of potential future workers. The Applicant also offers a summer apprenticeship program that targets high school graduates and provides a 12-week on the job training opportunity.
- F. Industry Cluster (25 of 25 points)**. The industry associated with this Application has been identified by City of Vacaville as an industry cluster of the region of the Project’s location.
- G. Benefits and Fringe Benefits (25 of 25 points)**. The Applicant states it provides medical, health, dental, & vision benefits, bonuses, retirement contributions, education reimbursement, and employee discounts to its employees, earning the Applicant 25 points.

**LEGAL STATUS QUESTIONNAIRE**

The Applicant had nothing to report on the Legal Status Questionnaire.

**CAEATFA FEES**

In accordance with STE Program regulations,<sup>5</sup> the Applicant has paid CAEATFA an Application Fee of \$7,350 and will pay CAEATFA an Administrative Fee of \$58,800 should the Applicant be approved for an award.

**RECOMMENDATION**

Staff recommends the approval of Resolution No. 25-SM035-01 for All-Weather Architectural Aluminum Inc.'s purchase of qualifying tangible personal property in an amount not to exceed \$14,700,000, anticipated to result in an approximate STE value of \$1,246,560. The initial term of the Regulatory Agreement will be for a period of three years, until June 17, 2028, and the remainder shall be for a period of seven years and six months, until December 17, 2032, for providing annual compliance reports.

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<sup>5</sup> California Code of Regulations Title 4, Division 13, Section 10036

**RESOLUTION APPROVING AND AUTHORIZING EXECUTION OF A REGULATORY  
AGREEMENT WITH ALL-WEATHER ARCHITECTURAL ALUMINUM INC.**

**June 17, 2025**

WHEREAS, the California Alternative Energy and Advanced Transportation Financing Authority (the “Authority”) has received the Application of **All-Weather Architectural Aluminum Inc.** (the “Applicant”) for financial assistance under the Sales and Use Tax Exclusion Program, as established in Public Resources Code Section 26011.8; and

WHEREAS, the Applicant qualifies as a Participating Party under Public Resources Code Section 26011.8 and Revenue and Taxation Code Section 6010.8; and

WHEREAS, the Applicant’s qualifying tangible personal property meets the requirements of a Project under Public Resources Code Section 26011.8 and Revenue and Taxation Code Section 6010.8 (the “Project”); and

WHEREAS, after the Authority approves an Application, the Authority enters into a Regulatory Agreement, as described in Authority Regulations Section 10035(a), with the Applicant for the Project; and

WHEREAS, the Applicant has stated the Project has an estimated cost not to exceed \$14,700,000 over a period of three (3) years; and

WHEREAS, the Applicant asserts that this form of financial assistance will enable it to avail itself of the benefits of an exclusion from sales and use taxes relative to the Project pursuant to Revenue and Taxation Code Section 6010.8; and

WHEREAS, the approval of the terms of the Regulatory Agreement and authority for the Executive Director or Chair of the Authority to execute the necessary documents to effectuate the Regulatory Agreement is now sought;

NOW, THEREFORE, BE IT RESOLVED by the California Alternative Energy and Advanced Transportation Financing Authority, as follows:

Section 1. The Regulatory Agreement includes a Project within the meaning of Public Resources Code Section 26003(a)(8)(B).

Section 2. The Regulatory Agreement constitutes financial assistance within the meaning of Public Resources Code Section 26003(a)(6).

Section 3. The Applicant is a participating party within the meaning of Public Resources Code Section 26003(a)(7).

Section 4. The Executive Director or Chair of the Authority (the “Authorized Signatories”) are hereby authorized for and on behalf of the Authority to approve any

changes to the Project as the Authorized Signatories deem appropriate, provided that the amount of the qualifying tangible personal property to be purchased for the Project may not be increased above the amount approved by the Authority.

Section 5. The proposed form of the Regulatory Agreement between the Applicant and the Authority, as filed with the Authority prior to this public meeting, is hereby approved. For, on behalf and in the name of the Authority, the Authorized Signatories are hereby authorized and directed to execute, acknowledge, and deliver to the Applicant the Regulatory Agreement in substantially the form filed with or approved by the Authority.

The Regulatory Agreement may contain insertions, deletions or changes as the Authorized Signatories executing the Regulatory Agreement may require or approve, including particular information inserted in substantial conformance with the staff summary and in the Application to the Authority. The approval of the Regulatory Agreement will be conclusively evidenced by the execution and delivery of the final Regulatory Agreement.

The Authority understands and agrees that, pursuant to the terms of the Regulatory Agreement, the obligations of the Applicant, under some circumstances, may be carried out or assumed by a successor or assignee entity, or by an affiliate of the Applicant.

Section 6. Each of the Authorized Signatories, acting alone, is hereby authorized and directed to do any and all ministerial acts, including, without limitation, the execution and delivery of any and all documents and certificates they may deem necessary or advisable to consummate the Regulatory Agreement and otherwise effectuate the purposes of this Resolution.

Section 7. The Applicant shall ensure that all of the qualifying tangible personal property acquired as part of the Project that is listed in the semi-annual reports provided to the Authority pursuant to the Regulatory Agreement will be installed, maintained and operated in compliance with all applicable local, state and federal laws.

Section 8. The Regulatory Agreement shall only apply to qualifying tangible personal property acquired as part of the Project that the Applicant certifies will be installed, maintained and operated at facilities physically located within the State of California.

Section 9. Neither the adoption by the Authority of this Resolution for the Applicant nor the Regulatory Agreement may be referred to in any application before any governmental agency as evidence of the feasibility, practicality or suitability of the Project and may not be referred to in any application for any required permission or authority to acquire, construct or operate the Project.

Section 10. This Resolution is effective immediately and will remain in full force and effect unless the Regulatory Agreement is not executed within thirty (30) days of



**Agenda Item – 4.A.22**  
**Resolution No. 25-SM035-01**

the date of this Resolution. The Executive Director may extend the thirty (30) days if necessary.