



How Assessments Are Used

Where will my checkoff dollars go?

The Order requires that at least 50% of program dollars be invested back into projects specific to each respective region. Regional Advisory Councils (RACs) serve as sub-committees of the checkoff board of directors. RACs will make program and funding recommendations to the board. Remaining program dollars will be invested in national programs like marketing and a national design center.

How will the checkoff help the future of the masonry industry?

Every program the checkoff funds must answer the same question: does it ultimately drive demand for CMU?

Units Included/Excluded

Does the type of aggregate used in making the unit matter for determining inclusion?

No. If aggregates are mixed with a cementitious binding material and the resulting unit is made on a block machine and conforms to other definitions, those units made with a wide range of aggregates should be included. A non-exhaustive list of aggregates includes: natural aggregates (calcareous, siliceous, limestone, granite, etc.), manufactured light-weight aggregates (expanded clay, shale, slate, bottom ash, etc.), manufactured aggregates (polystyrene, etc.) and recycled materials.

Does the type of cementitious material used in making the unit matter for determining inclusion?

No. Portland cement variations might be most common, but units made with alternative cement replacement binders should be included also.

Should units intended to be laid with robotic installations be included?

Yes – assuming they meet other determining requirements.

Are proprietary units included, or only standard, commodity units?

All concrete masonry units, including those licensed and patented, are included if they meet the governing definitions.

Are cap units used on the top of masonry fences included?

Yes.

Are fly-ash block included?

Yes – this product includes binding mediums referenced in the definition of dry-cast concrete.

Are units made on a big board machine included?

Yes – if those units meet the other qualifications (made for use in masonry construction; width of 3 inches or greater). The definition of “block machine” is such that it would encompass most big-board machines.

Are non-loadbearing units included, or is the program limited to structural block?

The definitions do not distinguish between loadbearing, non-loadbearing, veneer or other applications. The key factor is whether the units are manufactured and sold primarily for use in “masonry construction.” Therefore, non-loadbearing units used in masonry are included.

Are there certain ASTM unit specifications that apply to included and excluded units?

While ASTM standards are not referenced in the definitions, they can provide a reasonable guide to assist in determining inclusion and exclusion.

In general, units complying with the following specs are included: C 90 Loadbearing Concrete Masonry Units, C129 Nonloadbearing Concrete Masonry Units, C744 Prefaced Concrete Units, C1634 Concrete Facing Brick and Other Concrete Masonry Facing Units, C1790 Fly Ash Facing Brick.

In general, units complying with the following specs are excluded: C55 Concrete Building Brick, C139 Catch Basin and Manhole Units, C216 Facing Brick (Solid Masonry Units Made from Clay or Shale), C652 Hollow Brick (Hollow Masonry Units Made from Clay or Shale), C936 Solid Concrete Interlocking Paving Units, C1372 Dry-Cast Segmental Retaining Wall Units, C1623 Manufactured Concrete Masonry Lintels, C1670 Adhered Manufactured Stone Masonry Veneer Units, C1691 Unreinforced Autoclaved Aerated (AAC) Concrete Masonry Units, C1782 Segmental Concrete Paving Slab, C1884 Concrete Ballast Block, C1877 Adhered Concrete Masonry Units.

Is a half block considered a one-cent assessment, or half of the one-cent assessment?

A half block is subject to a one-cent assessment. Each individual block is one cent as long as it's greater than three inches. The order states this as an actual width of three inches, not nominal.

Are units made in or shipped to countries outside of the United States included in the assessment?

All units manufactured in the United States are included. Units are excluded if they are manufactured outside of the U.S. For the purposes of this program, those units made in U.S. territories (American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands) are excluded.

Should concrete brick be assessed?

Yes – but only if:

- 1) they have an actual bed depth of 3 inches or greater,
- 2) they are suitable for use in masonry, and
- 3) they are “architectural,” meaning that they are exposed in the masonry wall (which would typically mean that they have integral coloring).

Gray, utility brick is not included.

Should concrete lintels be included?

U-shaped and knock-out concrete block lintel units (typically 8 to 24 inches in length), SHOULD be reported. These units are simply a type of concrete block that meets all definitions of a concrete masonry unit within this program. However, those concrete products that are designed to span an entire opening (typically greater than 24 inches, and typically reinforced) are specifically excluded from this program regardless of whether they are made of wet-cast or dry-cast concrete.

Auditing Process

How far back in the past can the auditors examine?

The audit process is being established and it is our expectation that the third-party auditors will focus on the recent year of assessments, but it's likely there will be no limit on the time that they can look back. The board is currently working on an Evaluation and Compliance Policy that will provide more guidelines around the auditing process.

How soon will the audit process start? Will all producers be audited?

Yes, at some point all producers will be audited – but never in the same fiscal year. The board would like to get two or three quarters of assessments received so auditors have records to reference. This is tentative, but audits may begin the first part of 2024.

Reporting and Invoicing

What about current projects that were not quoted with check off included?

The order is quite specific: As of April 1, 2023, all sales of covered products are subject to the assessment. Pursuant to the order, once the assessment date is set by the board, all sales after that date are assessed, whether they were quoted that way or not.

If a producer resells another producer's masonry unit, and would be described as a masonry unit on the sales document but no assessment due, does that need to be explained/differentiated on the sales document?

Yes -- Only the first sale of block is required under the order, so the resale of block would need to be differentiated on your invoice/sales document.

For a full bed depth veneer that is sold by square foot, can we assess by square foot?

No; under the order, the assessment must be measured by unit sold. Each block is one cent as long as it's greater than three inches in size.

The assessment is for producers, so resale of purchased CMUs does not require payment of the assessment, correct?

Yes, that is correct. The assessment applies to the first sale only.

If the assessment is included in the unit price and becomes taxable, does the consumer pay the sales tax?

Yes, the sales tax will be the responsibility of the purchaser if included in the price of the product.

Is the Safe Harbor language on a picking slip sufficient? And not on an actual invoice?

The provided Safe Harbor language needs to be on the primary document of sale. If the picking slip does not stay with the invoice, it needs to be printed on your invoice.

Communications and Resources

Will the DOC send some official document to our business directly about this program and our legal obligation to meet assessment guidelines?

No, the DOC will not be sending information surrounding assessments. The Board, as a part of its communication program with respect to assessments, has sent a postcard to all producers of which we are aware. And before April 1, the checkoff board will be sending a packet of materials to that will include a copy of the remittance form, one-pager on obligation to remit and reference to resources surrounding assessments.

What resources are available to producers to help with the start of assessments?

Website resources including a contractor one-pager, accounting examples, included/excluded guide, remittance form and rebate request form.

Question portal accessed through the concretemasonrycheckoff.org website to ask questions pertaining to assessments.

Weekly eBlasts with important information and reminders around assessment timing and new resources available to help with the remittance process.