

## **Eligible Rehabilitation Expenses**

Any expenditure for a structural component of a building.

- Structural components include:
  - walls
  - partitions
  - floors
  - ceilings
  - permanent coverings such as paneling or tiling
  - windows
  - doors
  - components of central air conditioning or heating systems
  - plumbing and plumbing fixtures
  - electrical wiring and lighting fixtures
  - chimneys
  - stairs
  - escalators
  - elevators
  - sprinkling systems
  - fire escapes
  - other components related to operation or maintenance of the building
- Construction period interest and taxes
- Architect fees
- Engineering fees
- Construction management costs
- Reasonable developer fees
- Other fees paid that would normally be charged to a capital account

## **Rehabilitation Expenses that are Not Eligible**

- Costs of acquiring the building or interest therein
- Enlargement costs which expand the total volume of the existing building. (Interior remodeling is not considered enlargement.)
- Expenditures attributable to work done to facilities related to a building such as parking lots, sidewalks and landscaping.
- New building construction costs
- Appliances
- Cabinets
- Carpeting (if tacked in place and not glued)
- Decks (not part of original building)
- Demolition costs (removal of a building on property site)
- Enlargement costs (increase in total volume)
- Fencing

- Feasibility studies
- Financing fees
- Furniture landscaping
- Leasing expenses
- Moving (building) costs (if part of acquisition)
- Outdoor lighting remote from building
- Parking lot
- Paving
- Planters
- Porches and Porticos (not part of original building)
- Retaining walls
- Sidewalks
- Signage
- Storm sewer construction costs
- Window treatments