

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