## Allowable Portions of Capital Expenditures - Applications for Rent Increase: for applications received on or after January 1, 2015

- (a) 1/3 of the acquisition or replacement cost of:
  - · caulking (interior)
  - blinds
  - drapes
  - · emergency lighting (portable), and
  - · interior painting

- (c) 1/6 of the acquisition or replacement cost of:
  - · cabinetry and countertops
  - canopies and awnings (metal or concrete)
  - caulking (exterior)
  - central alarm systems
  - · ceramic tiles and tub surrounds
  - dryers
  - exterior painting (elastomeric)
  - fire doors, fire escapes, fire separations and firewalls
  - flooring (tile)
  - · garage doors
  - · garbage disposal systems
  - heating, ventilation and central air conditioning systems, if the acquisition or replacement increases the energy efficiency of the residential complex in accordance with standards established by the director
  - insulation
  - · intercom and voice communication systems
  - plumbing fixtures
  - roofing, if the acquisition or replacement increases the energy efficiency of the residential complex in accordance with standards established by the director
  - siding, if the acquisition or replacement increases the energy efficiency of the residential complex in accordance with standards established by the director
  - signal boxes
  - standby power supply systems (fixed units)
  - standpipe and hose
  - stoves
  - water heaters (indirect heat), and
  - windows, if the acquisition or replacement increases the energy efficiency of the residential complex in accordance with standards established by the director

- (b) 1/4 of the acquisition or replacement cost of:
  - air conditioning units (wall or window units)
  - canopies and awnings (vinyl)
  - dishwashers
  - emergency lighting (fixed units)
  - exterior painting (acrylic)
  - fences (wooden)
  - flooring (carpet, laminate or vinyl)
  - furniture
  - garburators
  - · refrigerators
  - standby power supply systems (portable units)
  - tools, equipment and parts, having an individual price of more than \$400.00
  - washers and
  - water heaters (direct heat)
- (d) 1/8 of the acquisition or replacement cost of
  - · cable television wiring
  - chimneys
  - eavestroughs
  - electrical wiring
  - elevators
  - fences (metal or concrete)
  - flooring (hardwood)
  - · foundation and masonry work
  - heating, ventilation and central air conditioning systems, if the acquisition or replacement does not increase the energy efficiency of the residential complex sufficiently to meet standards established by the director
  - landscaping
  - · parking lot paving and expansion
  - plumbing
  - roofing, if the acquisition or replacement does not increase the energy efficiency of the residential complex sufficiently to meet standards established by the director
  - · satellite dishes and wiring
  - sewer and water installations
  - siding, if the acquisition or replacement does not increase the energy efficiency of the residential complex sufficiently to meet standards established by the director
  - structural repairs and replacement
  - swimming pools, and
  - windows, if the acquisition or replacement does not increase the energy efficiency of the residential complex sufficiently to meet standards established by the director
- (e) 1/3, 1/4, 1/6 or 1/8, as determined by the director, of the cost of such other items as the director determines to be capital expenses.