

ITEMS INCLUDED IN SUBSTANTIAL IMPROVEMENT COST BREAKDOWN

All structural elements including:

- Foundations (e.g., spread or continuous foundation footings, pilings, posts, piers, perimeter walls, chain walls, etc.)
- Monolithic or other types of concrete slabs
- Bearing walls, tie beams and trusses
- Wood or reinforced concrete decking or roofing
- Floors and ceilings
- Attached decks and porches
- Interior partition walls
- Exterior wall finishes (e.g., brick, stucco, or siding) including painting and decorative moldings
- Windows and doors
- Repairing or relocating roof trusses
- Re-shingling or re-tiling a roof
- Gutters and downspouts
- Hardware
- Staircases

All interior finish elements including:

- Tiling, linoleum, stone, or carpet over sub-flooring
- Bathroom tiling and fixtures
- Wall finishes (e.g., drywall, painting, stucco, plaster, paneling, marble, or other decorative finishes)
- Kitchen, utility, and bathroom cabinets
- Built-in bookcases, cabinets, entertainment, and other built-in furniture
- Insulation
- Hardware

All utility and service equipment including:

- HVAC equipment
- Repair or reconstruction of plumbing and electrical services
- Electrical wiring, outlets, and switches
- Light fixtures and ceiling fans
- Intercom and security systems (Hard wired, professional systems)
- Built-in kitchen appliances (e.g., dishwasher, refrigerator, etc.)
- Central vacuum systems
- Potable (drinking) water wells, associated equipment, and plumbing
- Septic tanks, drain fields, associated equipment and plumbing
- Water filtration, conditioning, or recirculation systems
- Solar paneling and equipment
- Elevators and necessary equipment
- Installed generators servicing the structure and associated components

Additional costs:

- Materials and labor (must be included even if donated)
- Site preparation related to the improvement or repair (e.g., foundation repair or grading)
- Demolition and construction debris removal
- Costs associated with demolishing, removing, or altering building components
- Sales taxes on materials
- Costs associated with complying with any other regulations or code requirement that is triggered by the work (including costs to comply with ADA)
- Construction management and supervision
- Overhead and profit
- 10% contingency factor

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General:

- Plans and specifications
- Temporary stabilization of a building (so its safe to assess required repairs)
- Survey costs
- Permit fees and inspection fees
- Trash removal needed before improvements or repairs can be performed (e.g., removal of debris and trash from building or lot, dumpster rental, transport fees to landfill, and landfill tipping fees)
- Clean-up needed before improvements or repairs can be performed (e.g., dirt and mud removal, cleaning, disinfecting, and building dry out)
- Plug-in appliances (e.g., washers, dryers, and stoves)
- Costs required for the minimum necessary work to correct existing violations of health, safety, and sanitary codes

Items not considered real property including:

- Throw rugs
- Carpeting and re-carpeting installed over finished flooring such as wood or tiling
- Furniture that is not built-in
- Refrigerators
- Appliances which are not built-in (e.g., free standing microwave on the counter is not considered built-in)

Outside improvements including:

- Landscaping
- Irrigation systems
- Sidewalks and driveways
- Fences
- Yard lights
- Swimming pools and outdoor spas
- Screened pool enclosures
- Sheds
- Gazebos
- Detached structures (including detached garages)
- Docks and davits
- Seawalls
- Decks