



CITY OF PORTLAND
Permitting and Inspections Department
Capital Improvement Costs Allowance Form

Capital Improvements are generally considered to be improvement that add material value to a home or property, prolongs its useful life, or adapts it to new uses. According to the Internal Revenue Service, costs of repairs and maintenance **NOT** considered capital improvement costs are those which:

1. are necessary to keep a property in good condition but don't add to its value or prolong its life (e.g., painting, fixing leaks, fixing holes, routine maintenance and repairs, etc.);
2. are no longer part of a property; or
3. have a life expectancy, once installed, of less than a year.

If you are seeking a rent stabilization allowance for increased housing service costs like those described above, please fill out the form titled Rental Allowances for Increased Housing Service Costs from the Housing Safety Office instead. If you are unsure which form to use, please contact the Office of Housing Safety for guidance.

Rental Property Address: _____ Portland, Maine _____
 Street number and Name Zip Code

Unit Numbers: _____ **Chart Block and Lot Number (CBL) for parcel:** _____

Type of unit: ____ Rented single family home or rented condominium unit
 ____ Apartment or live-work space
 ____ Room
 ____ Other (describe): _____

Landlord Applicant Name: _____

Company/LLC/Inc./ Partnership (if applicable): _____

Phone: (____) _____ - _____ **Email:** _____

Mailing Address: _____

Property Owner's Name and address if different than landlord applicant:



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Request for Rent Stabilization Allowance for Capital Improvement Costs (Cont.)

Landlord Representative: ___ No Representative ___ Attorney ___ Non-attorney

Name: _____ **Firm/Organization:** _____

Phone: (_____) _____ - _____ **Email:** _____

Mailing Address: _____

Instructions: Please use the attached worksheet to calculate total allowable rent increases for capital improvement costs.

Note: No total rent stabilization allowances for a given year may exceed 10%. If the total of capital improvement cost increases results in a total rent stabilization allowance over 10%, the difference may be banked for subsequent yearly increases.

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Capital Improvement Costs Worksheet

Improvement	Relevant Units	Number of Units	Date Completed	Out of Pocket Costs	Self-Labor Hours	Self-Labor Rate	Self-Labor Cost	Total Cost:
1. Additions:								
Bedroom								
Bathroom								
Deck								
Garage								
Porch								
Patio								
2. New Systems								
Heating System								
Central Air Conditioning								
Furnace								
Duct Work								
Central Humidifier								

Air/Water Filtration systems								
Wiring								
Security System								
Lawn Sprinkler System								
3. Exterior								
Storm Windows/Doors								
New Roof								
New Siding								
Satellite dish								
4. Interior								
Built-in appliance								
Kitchen Modernization								
Flooring								
Wall-to-wall carpeting								
Fireplace								
5. Plumbing								
Septic System								

Water Heater								
Soft water system								
Filtration system								
6. Insulation								
Attic								
Walls								
Floors								
Pipes and Duct Work								
7. Other								
Totals								

Please attach copies of invoices, receipts, canceled checks, time cards, and/or other documents to verify the cost of capital improvements. Additionally, you may attach, at the end, a copy of a building work permit as supplemental evidence of costs. Please arrange these in the order they appear on this worksheet, and number each page beginning with this Form and Worksheet as pages 1-5.