IMPROVEMENTS eligible

- Structural alterations and additions
- Garage (attached/detached)
- Remodel kitchen or bathroom
- Install appliances

- Changes to eliminate deterioration and reduce maintenance
- Repair swimming pool (up to \$1,500)
- Modernize plumbing/heating/air conditioning/electrical systems
- Install or repair roofing/gutters/downspout
- Install flooring/tile/carpet
- Energy conservation improvements
- Major Landscaping/decks/fencing
- Improvements for accessibility
- Interior and exterior painting
- Improvements that are a permanent part of the real estate

IMPROVEMENTS ineligible

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• New tennis court

- Gazebo or bathouse
- Additions or alterations to provide commercial use
- Photo mural
- Television antenna or satellite dish
- New swimming pool
- Outdoor fireplace/hearth/barbecue pit