

COST SEGREGATION

ASSISTED LIVING FACILITY: \$6,161,293

ABC Nursing Home Rehabilitation Center completed the acquisition and improvements of a 34,070 square-foot building in New York, NY for \$6,161,293. The building's exterior walls consist of brick face with metal framing and insulated glass windows with very little ornamentation. Land improvements for the site include asphalt and concrete paving, curbing, sidewalks, site signage, concrete flat work, underground utilities, pipe bollards, parking lot lighting, and general landscaping. The service systems include copper, steel, PVC, and ductile sanitary and waste piping systems. Due to the location and nature of the subject property, the building requires year- round heating, ventilation, and air conditioning. Electrical systems include power distribution equipment, fluorescent and incandescent lighting fixtures, receptacles, switches, conduit, and wire. ABC Nursing Home Rehabilitation Center contacted Diligentiam, and our experts were able to provide the following benefit:

Schedule	Additional Depreciation	Expected Tax Benefit
Year 1	\$497,824	\$199,130
Year 2	796,519	318,608
Year 3	477,911	191,165
Year 4	286,747	114,699
Year 5	286,761	114,704
Year 6	143,359	57,344
Range	\$2,489,121	\$995,650



Building Features:

- Nursing Home Bath
- Break Room
- Common Room
- Multipurpose Room
- Communications
- Computer Services
- Day Room
- Dining Room
- Examination Room
- Food Preparation Room
- Food Storage
- Nursing Station
- Nursing Office
- Mechanical /Maintenance Room
- Patient Rooms/Beds
- Records Room
- Security Office
- Shipping Receiving
- Showers
- Storage
- Vehicle Parking
- 3 Wings around Courtyard



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