



**CAPITAL IMPROVEMENT  
UNCOMPENSATED LABOR RATES**

*USE THE RATE IN EFFECT AT THE TIME THE WORK COMMENCED.*

8/22/13 – 6/29/14	\$27.64
6/30/14 – 6/28/15	\$28.14
6/29/15 – 6/26/16	\$28.54
6/27/16 – 6/25/17	\$29.04
6/26/17 – 8/31/18	\$29.54
9/01/18 – 6/30/19	\$30.54

**CAPITAL IMPROVEMENT  
IMPUTED INTEREST RATES**

*USE THE RATE IN EFFECT AT THE TIME THE PETITION IS FILED.*

<u>Date Petition Filed</u>	<u>Amortization Period</u>	<u>Interest Rate</u>	<u>Multiplier</u>
3/1/14 – 2/28/15	7 years	1.6%	.01259
	10 years	2.3%	.00934
	15 years	2.7%	.00676
	20 years	3.0%	.00555
3/1/15 – 2/29/16	7 years	2.2%	.01286
	10 years	2.6%	.00947
	15 years	2.9%	.00686
	20 years	3.2%	.00565
3/1/16 – 2/28/17	7 years	1.9%	.01272
	10 years	2.1%	.00925
	15 years	2.3%	.00657
	20 years	2.5%	.00530
3/1/17 – 2/28/18	7 years	1.6%	.01259
	10 years	1.8%	.00911
	15 years	2.0%	.00644
	20 years	2.2%	.00515
3/1/18 – 2/28/19	7 years	2.2%	.01286
	10 years	2.3%	.00934
	15 years	2.5%	.00667
	20 years	2.7%	.00540