**Section 140.563 Capital Costs**

The Department reimburses for capital costs on a group basis related to location and base year. Effective for the rate year beginning July 1, 1984, a base year is defined as follows:

a) For facilities built or purchased prior to January 1, 1978, the later of year of construction or year of purchase;

b) For facilities built January 1, 1978, or later, the year of construction;

c) For facilities purchased on or after January 1, 1978, the base year established under (a) above will not change.

(Source: Amended at 9 Ill. Reg. 2697, effective February 22, 1985)