**Section 140.573 Other Capital Provisions**

a) If at the time of field audit, the auditors find that the records to support capital costs are not adequate to issue an unqualified opinion, that facility's capital reimbursement will not be allowed to exceed the rate calculated from use of the uniform building value. The 120% blending factor in Section 140.571(a)(3) will not be allowed.

b) For any change of ownership after July 18, 1984, the cost basis of any asset shall be the lesser of the allowable acquisition cost of such asset of the first owner of record on or after July 18, 1984, or the acquisition cost of such asset to the new owner.

(Source: Amended at 16 Ill. Reg. 19146, effective December 1, 1992)