

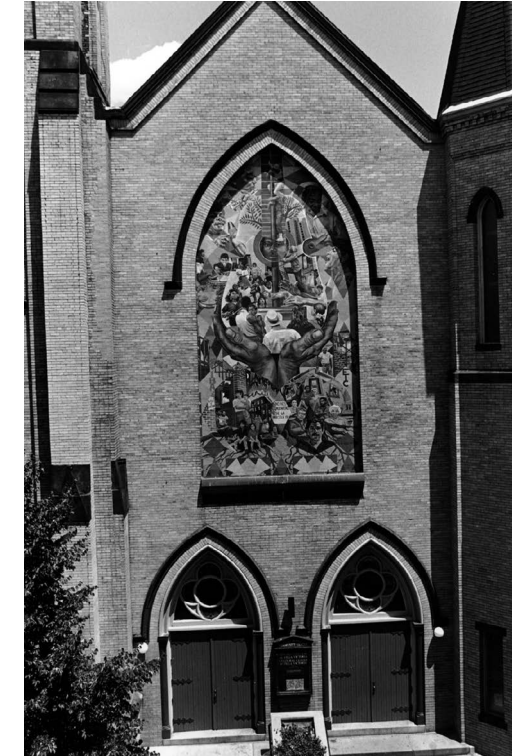
Historic Photos - Exterior



Parsonage and church (in snow) from West Newton St (date unknown)



Northwest corner of church from Tremont St before mural painted (ca. 1988)

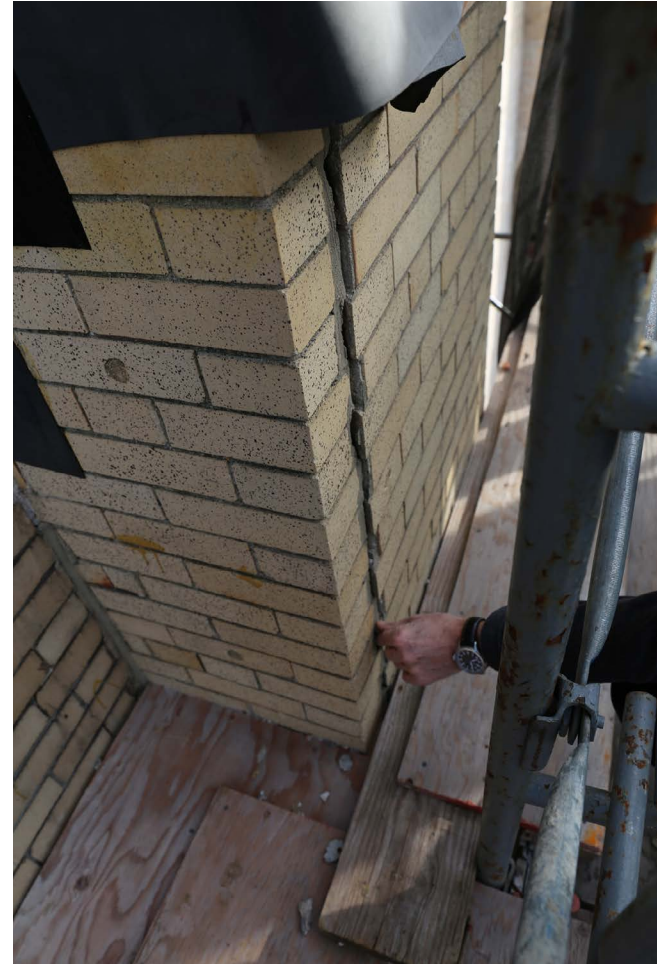


Photos of mural painted (ca. 1989)

Current Conditions - Exterior



Scaffolded tower base (Spring 2019)



Delaminating face brick (Spring 2019)



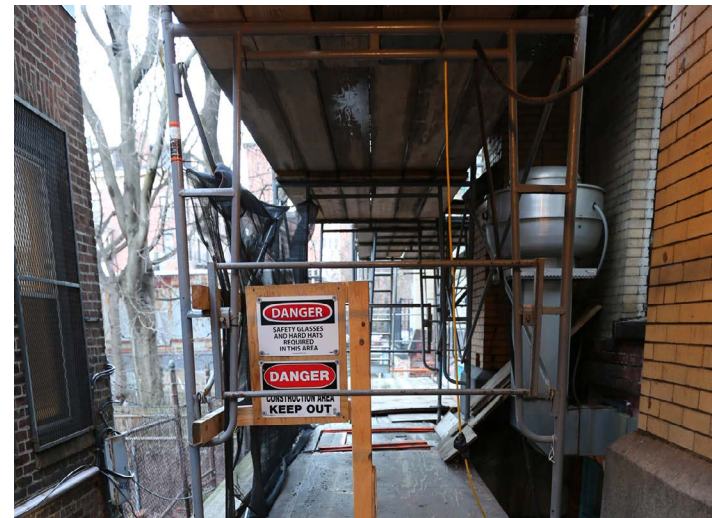
Cracks, tests and old repairs (Spring 2019)



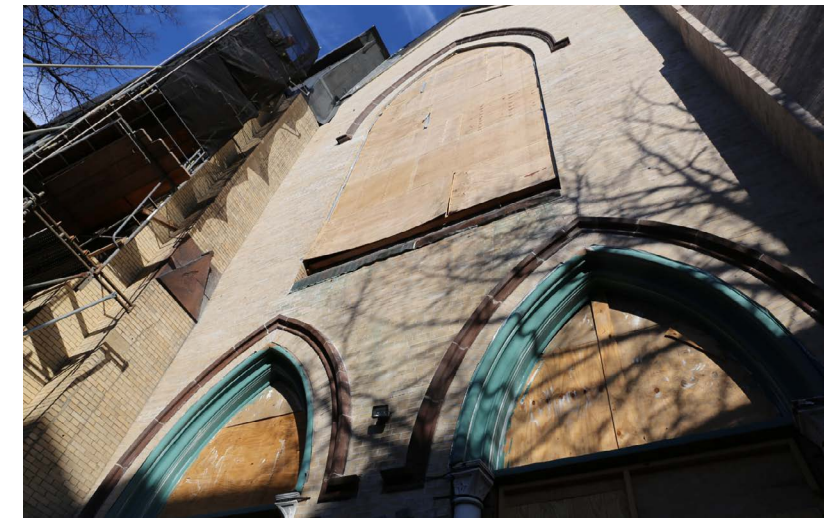
Buttress with old patches and repairs (Spring 2019)



Stone displacement in granite base (Spring 2019)



Protective scaffolding in alleyway (Spring 2019)



Boarded openings and mural (Spring 2019)

Current Conditions - Interior



Existing balcony (Spring 2019)



Stage from balcony (Spring 2019)



Probes and Shoring at roof framing (Spring 2019)



Interior tower shoring & reinforcement (Spring 2019)



Exterior wall probes and temp support (Spring 2019)



Interior finishes and millwork (Spring 2019)



Tower and roof support shoring from below (Spring 2019)

Engineer's Report

BUROHAPPOLD
ENGINEERING

Wednesday, September 25, 2019

Inquilinos Boricuas en Acción
405 Shawmut Ave.,
Boston, MA 02118

For the attention of Vanessa Calderon Rosado

RE: Villa Victoria Center for the Arts, 85 West Newton Street, Boston – Existing Structural Conditions

Dear Vanessa,

With reference to our letter dated April 29, 2019 and further to the recent closure of the building, following the reported Boston Fire Department inspection and the subsequent revocation of the temporary certificate of occupancy by the City's Inspectional Services Department, we are writing to you to restate the structural remediation work that will need to be undertaken if the building is to be made safe and retained for future use.

As previously advised, although there are temporary measures in place to support the tower, roof and north wall, the ongoing structural adequacy of the building and risk of falling masonry needs to be permanently addressed. Our earlier letter recommended that the demolition and repairs to the church tower should commence before the end of the summer season. As we are now approaching the fall period, we feel it is necessary to reinforce our recommendation and reconfirm the extent of the work that will be required.

As you are aware, the existing conditions and structural defects were identified by the previous Engineer of Record (Gale Associates) for the façade repair works. Gale Associates advised in a letter dated August 2nd, 2018 the extent demolition and repairs/rebuilding that would be required to reinstate the structural integrity of the church building. In summary the key points are as follows:

- Extensive masonry deficiencies (i.e. failed lime mortar, delamination of the outer blond brick wythe, loose bricks) were observed in the whole of the church tower structure requiring it to be completely demolished and rebuilt, with or without a spire.
- Water ingress to the north wall has damaged a ten foot length of wall, including a brick pilaster supporting the tower. The portion of the wall would need to be fully demolished and rebuilt from the existing foundation level.
- Related to the water damage, dry rot has compromised the end of a timber roof truss, requiring the end of the truss including the bottom chord to need repairing.

BURO HAPPOLD CONSULTING
ENGINEERS P.C.

11 Beacon Street
Suite 400 T +1 617 419 2284
Boston, MA 02108, USA www.burohappold.com

Registered Office: 100 Broadway, New York, NY 10005, USA
Company Reg: 541330

BUROHAPPOLD
ENGINEERING

- The rebuilding of the tower and north wall, would need to be designed to meet current code requirements.
- The new tower construction would require the existing (6.5' deep) granite foundations to be removed and new shallow or pile supported reinforced concrete foundations.

In addition to the rebuilding works outlined by Gale Associates in their letter, you should also expect that due to the height of the existing building and the lateral support currently provided by the tower structure, during the demolition, new construction and repair work, the building will require extensive temporary shoring to the existing north and west masonry walls, new foundations, existing (west) basement excavation and roof truss to maintain the structural integrity of the building. A temporary weather enclosure would also be required to protect the building until the building becomes weather tight again.

During the period since our letter was issued, a surveying regime using tilt meters, crack monitors and vibration gauges has been undertaken to monitor the movement and behavior of the tower structure. Fortunately the monitoring has not identified any untoward movement of the tower, suggesting that with the added temporary shoring the tower remains stable (albeit during the summer months), however it did record movement of the outer bond brick which confirms that the delamination of this brickwork wythe is an ongoing issue and risk to pedestrians.

Incident weather during the fall and winter season could further affect the structural integrity of the tower and blond brick façade. As such we advise that the demolition of the tower and north wall (plus the installation of the associated temporary shoring and weather protection outlined above) commences immediately so that the structural integrity of the building can be reinstated. Should these repair/reinstatement recommendations prove to be infeasible, the owner should arrange for the orderly and safe demolition of the building in a reasonable time frame for the protection of the public and of adjacent structures.

We trust the above is clear, but should you have any questions please do not hesitate to contact me.

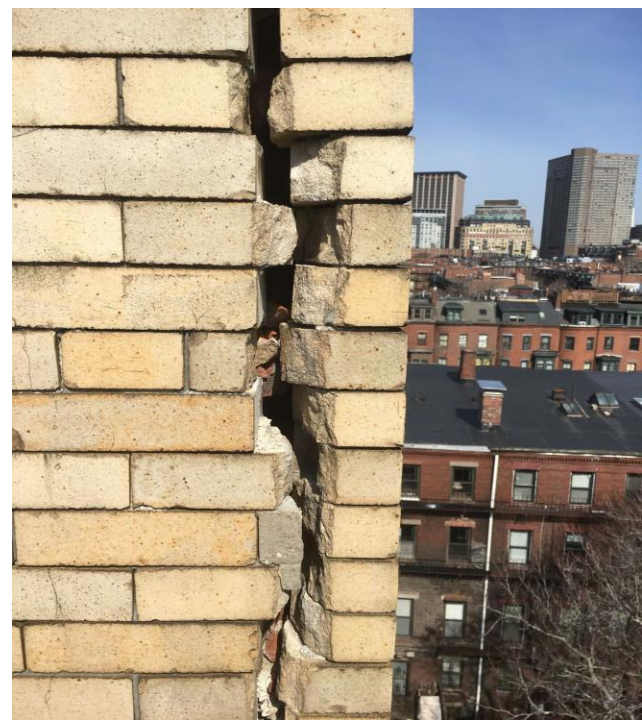
Yours sincerely
on behalf of Buro Happold Consulting Engineers P.C.

Craig Schwitter
Principal
Email: craig.schwitter@burohappold.com



cc Paul Richardson – BuroHappold Engineering





Hazardous Conditions

April 2017

- **Temporary Stabilization Plan**
 - Debris netting and structural banding
- **Life safety concerns – masonry fall hazards**
 - Overhead protection W. Newton St. sidewalk and alley
 - Temporary closure of hall, lobby, restrooms
- **Team elected to begin design of permanent repairs**





North Wall Damage Discovered

April 2018

- Scaffolding installed along north elevation
 - Discovered debris clogged primary roof drain had caused extensive damage to wall below
 - Gale initiated GPR scanning followed by additional test cuts which identified separation between the inner and outer courses
 - Mortar washout and deteriorated conditions full height of wall below clogged drain
 - Rotted timber and steel lintel with deteriorated masonry above preschool egress door to alley
 - Severely corroded steel beam supporting floor joists
 - Shoring required
 - Adjacent classroom closed





Tower Demolition

Approaches Design Elev.

May 2018

- **Poor masonry conditions still exist**
 - Demolition hammers loosen large areas of wall
 - Bricks removed easily by hand
 - Large sections of blonde brick “peeled” away with pry-bar...snapped headers
 - Severely deteriorated joint mortar
- **SGH to provide 2nd opinion on wall integrity and validate Gale’s findings:**
 - SGH agreed with Gale’s assessment that masonry deterioration too extensive to support weight of new belfry and spire





Power &
Corporation





Based on test cut observations and discussions with SGH, Gale recommended selective tower masonry wall demolition continue, using hand tool techniques only, in an effort to evaluate the undisturbed condition of the inner red brick wythes. We were hoping that the masonry wall would incur reduced damage, which could have been associated with bulk demolition that would have utilized impact hammers. Furthermore, Gale and SGH discussed laboratory testing as a means of acquiring empirical data related to mortar bond strength, but ultimately determined that testing results would be highly subjective based on the inherent challenges of obtaining viable test specimens and the lack of appropriate standardized testing procedures. These findings and recommendations were outlined in a letter dated May 4, 2018 (attached).

On May 8, 2018, Gale again visited the site to observe Shawmut's method of demolition using hand tool techniques and to review the underlying condition of the undisturbed inner red brick wythes. Following the removal of approximately seven feet (7') of blonde brick veneer along the north tower wall using this technique, it was revealed that more than half of the blonde brick headers were snapped or unbonded.



At many locations, inner red brick wythes could be removed by hand and were found to have little mortar bond between courses.



Ultimately, Gale's opinion was developed that the demolition method was not positively correlated to the poor bond strength discovered to exist throughout the wall. It was Gale's conclusion that the condition of the tower masonry walls, at the current level of demolition, would be incapable of supporting the weight of a new belfry and spire and recommended stabilization methods for the remaining tower structure could be extensive and, as such, possibly not cost effective.

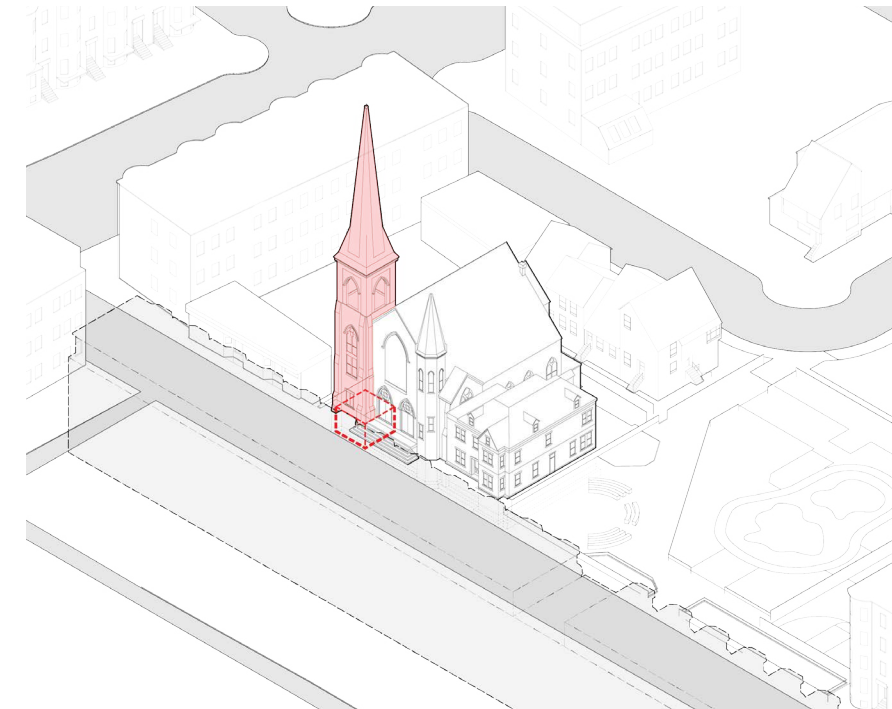
On May 9, 2018, Gale observed the truss bearing condition adjacent to the tower, at the main building roof eave, which was previously inaccessible, and discovered multiple structural deficiencies. The end of the timber roof truss appeared to be severely deteriorated, with significant section loss where the top and bottom chords meet at the truss bearing point.



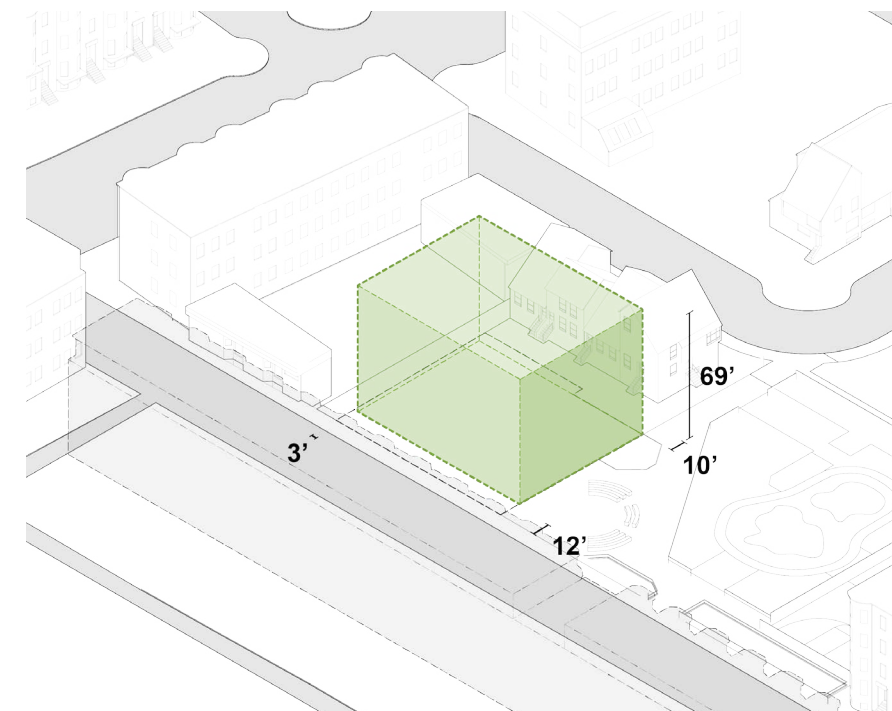
Additionally, adjacent to the truss, a portion of the structural steel lintel supporting the entire weight of the remaining east tower masonry wall was observed to be severely deteriorated. The visible portion of the flanges and web of the lintel was observed to have significant section loss, including a hole through the web at its end.

Alternates Review Matrix

	Full Renovation	Full Demo/New Construction
	Rebuild tower and complete previously approved church and parish house building envelope renovation and bathroom upgrades. Existing building systems remain.	Full demolition of existing church and parish house. New construction of purpose-built 5 story, 30,000ft ² performing arts center and preschool with income generating space for offices.
1. Intrusive investigations to determine condition of structure to be retained.	✓ All elements/walls of the Church to be retained and tied back to new tower structure. Parish House assumed to be structurally sound.	✗ No walls or structures from existing building will remain.
2. Monitoring	✓ Monitoring of existing structure required to confirm current condition and integrity (see monitoring report). During demolition and construction period to protect retained façade and address potential public safety concerns and risks to neighbouring properties.	✓ Monitoring required during demolition of church and parish house to address potential public safety concerns and risks to neighbouring properties.
3. Demolition	✓ Tower structure (with foundations) and 10ft length of north (alley) wall to be reconstructed.	✓ Full site demolition.
4. Temp. shoring of basement walls	✓ Local to demolished tower structure and at junctions with existing walls that will be retained or rebuilt. Where existing rubble retaining wall and foundation will be replaced on W Newton St elevation	✓ East (back), south (O'Day Park) and west (W Newton St) basement retaining walls will need to be temporarily shored until the new structural frame is installed.
5. Temp. shoring of façade	✓ Required to support retained façade junctions while the tower is rebuilt. Roof shoring also required while alley elevation is rebuilt.	✗ No walls or structures from existing building will remain.
6. Life Safety Upgrades	✓ Assuming no change of use from previously approved program and no substantial space alterations, project will be considered a 'repair' with no life safety upgrade requirements. Existing sprinklers and fire alarm are regularly inspected.	✗ New construction will be built to meet current life safety codes with cost to be incorporated into benchmark pricing of new construction.
7. Accessibility Upgrades	✓ Cost of renovation work and tower reconstruction significantly exceeds 30% of fair value of existing building. Req'd accessibility upgrades to church and parish house include: new elevator(s), balcony modifications, and ramp and door widening.	✗ New construction will be built to meet current accessibility requirements with cost to be incorporated into benchmark pricing of new construction.
8. Underpinning	✓ Required locally, adjacent to tower structure depending upon depth of existing wall foundations where new foundations are being installed. Deep/piled foundations would mitigate this, however some underpinning may be required close to pile caps etc. and the foundation design would need to account for differential movement between differing foundation solutions.	✗ No existing building walls remain. New construction sets basement level above adjacent retaining walls to eliminate need for underpinning of existing foundations.



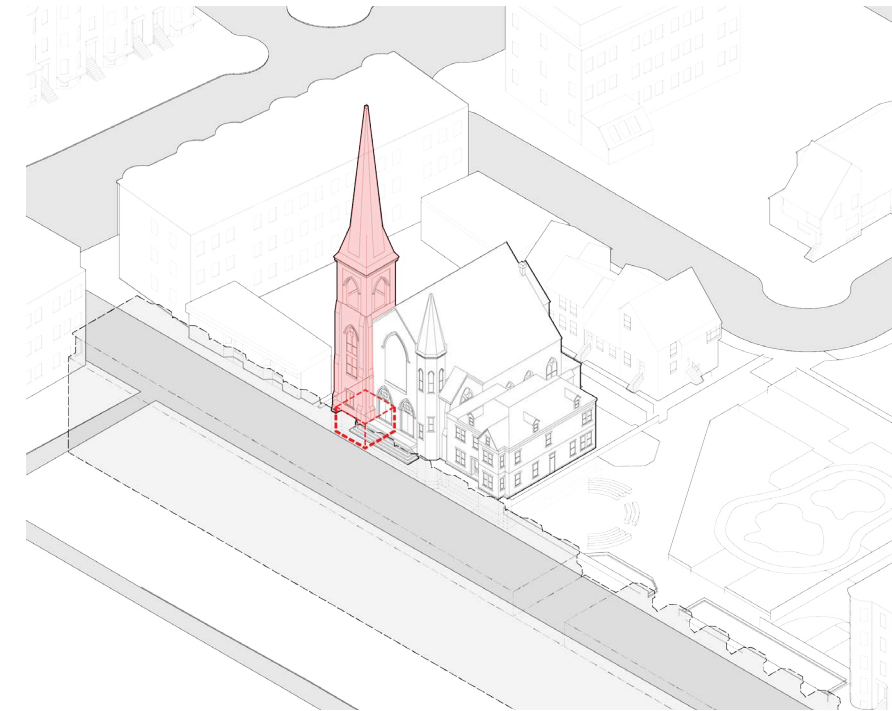
Full Renovation



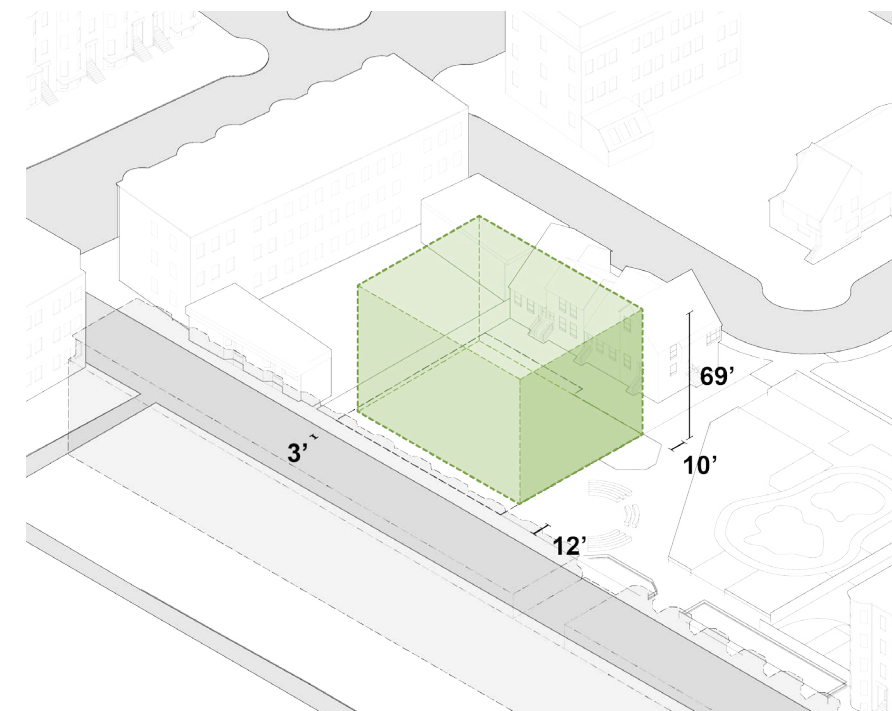
Full Demo/New Construction

Alternates Review Matrix

	Full Renovation	Full Demo/New Construction
	Rebuild tower and complete previously approved church and parish house building envelope renovation and bathroom upgrades. Existing building systems remain.	Full demolition of existing church and parish house. New construction of purpose-built 5 story, 30,000ft ² performing arts center and preschool with income generating space for offices.
9. Construction within confines of existing building structure.	✓ Construction site constrained by existing church which occupies full site. Localized reconstruction of exterior tower and alley wall and access from W Newton St. and alley simplify logistics.	✗ No existing building walls remain. Urban site and adjacency to residential buildings and active playground will continue to raise logistical issues which should be accounted for in benchmark pricing of new construction.
10. Lateral system upgrades triggered.	✓ The new tower frame needs to be designed to meet current lateral system code requirements, and support retained street and alley façade elevations.	✗ New structure replaces the church and parish house building. Cost of lateral system covered in benchmark pricing of new construction.
11. New build elements	✓ New tower structure and foundations and completion of building envelope repairs (refer to Option 2 scope outlined in Gale letters dated 8/2/18). New bathrooms in church. Existing bathrooms are half demo'd as part of discontinued building renovation work. New elevator shaft to provide access to all floors including balcony with elevator with min. clearance of 48'. Reconstructed stair within tower to provide access to balcony. Reconstruct significant sections of balcony to address structural problems and accessibility requirements. Significant repair of interior finishes to close in destructive testing sites and address water damage.	✓ New 6 story steel framed structure (approx 15-18 psf) with 6.25" concrete slab on deck floor slabs thick (3" deck/3.25" concrete with 6000ft ² footprint on site of demo'd church and parish house. New steelwork will require fire protection. New foundations required to support new steel frame. Deep or shallow foundations could be used. Grade beams required to tie pile caps and support new facade on 3 elevations. New basement retaining walls required to west (W Newton St) south (O'Day Playground), and east (residential neighbors).
12. Mechanical	All existing mechanical systems can be maintained and it is assumed that no alterations are proposed. Means of access and service space for mechanical equipment within the above ceiling space in the church sanctuary shall be altered to meet requirements of IMC 2015 par. 306.3, subject to determination of the provisions of the Massachusetts Building Code in effect at the time of the equipment installation as stated in IMC 2015 par. 102.3. New systems serving reconstructed tower or corner infill will be required.	Provide new heating, cooling, ventilation, and exhaust systems for a new building based on the proposed architectural scheme, program, functionality and energy performance goals. New system cost should be incorporated into benchmark pricing for new construction.
13. Electrical	Remove electrical systems within tower back to last active device or source panel outside of demolition area. Provide new electrical systems to serve reconstructed tower.	Removal all electrical installation. Provide new electrical systems (inc lighting, AV/IT etc) based on the proposed architectural scheme, program and functionality. Coordinate with utility provider to mark safe service entrance. New system cost should be incorporated into benchmark pricing for new construction
14. Plumbing/Fire Protection	Bring 4" main to top of accessible part of reconstructed tower and include 2-1/2" fire department valve. Relocate sprinkler, piping, and plumbing layout based on updated architectural scheme.	Provide new sprinkler and piping layout based on the proposed architectural scheme, program and functionality. New system cost should be incorporated into benchmark pricing for new construction.



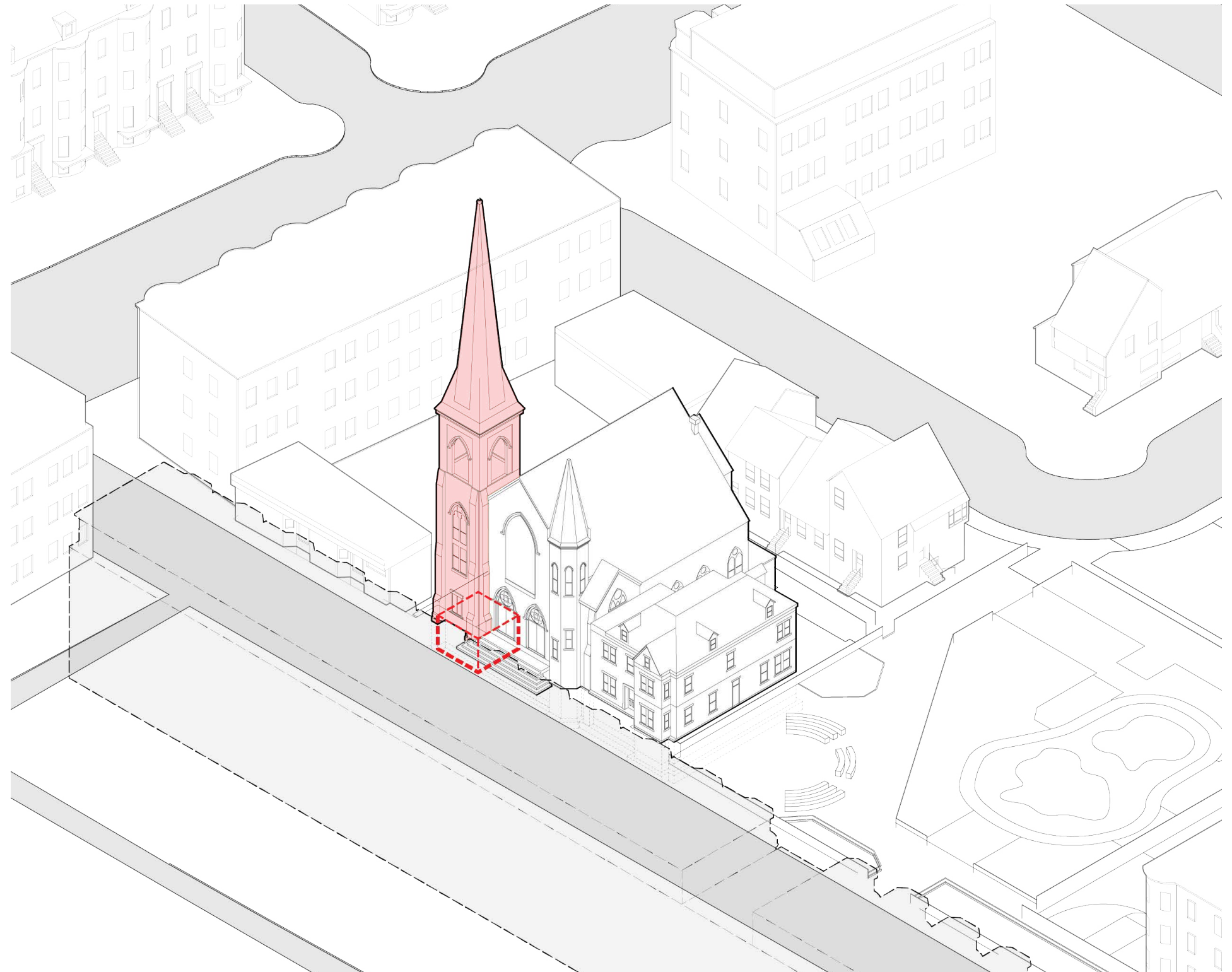
Full Renovation



Full Demo/New Construction

Full Renovation

- Tower reconstructed on new foundations
- Complete previously approved church and parish house building envelope renovation and bathroom upgrades
- New elevator and accessibility updates required

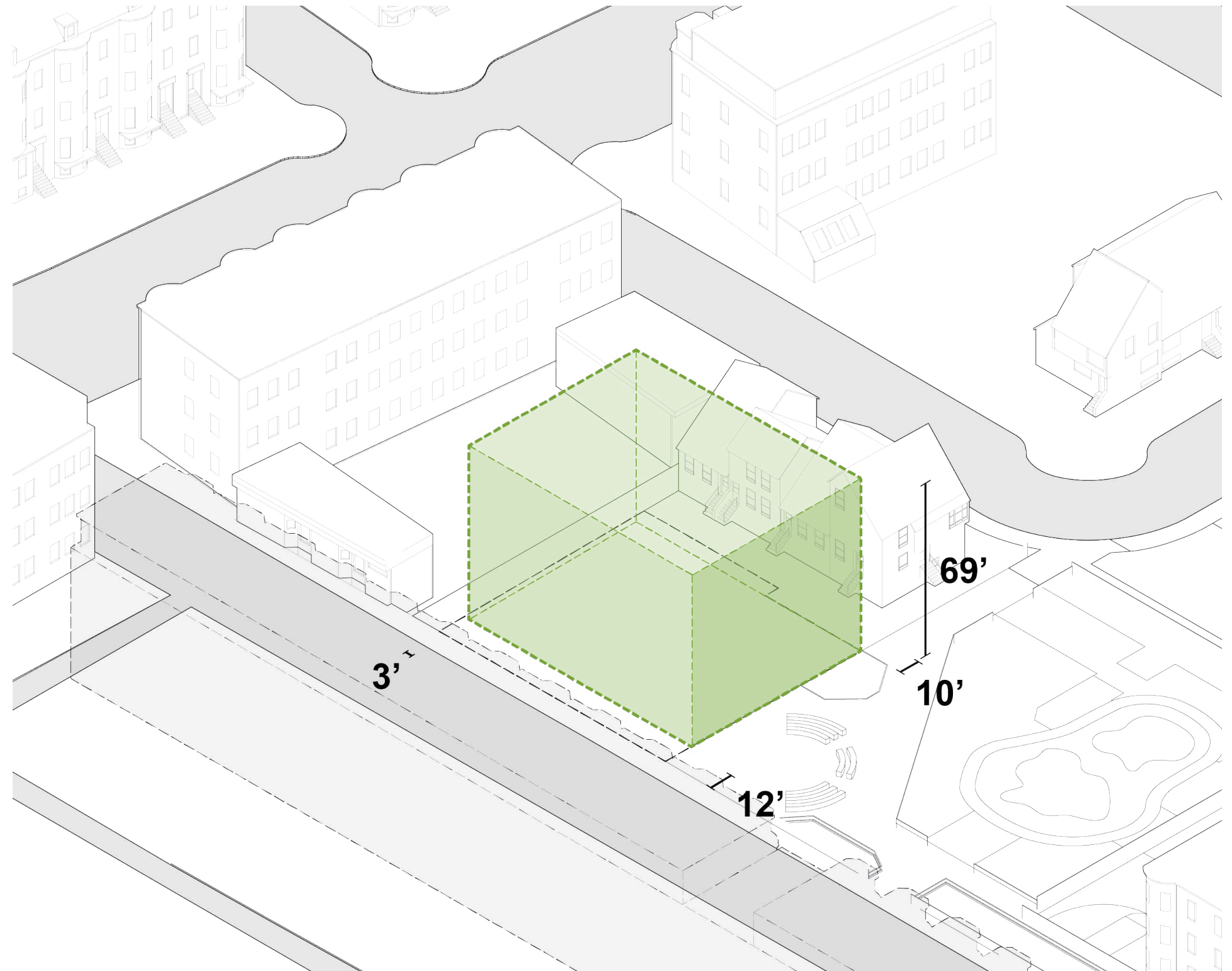


Cost

Option	Full Renovation	Full Demo/New Construction
Net square feet	20,000	30,000
Hard Cost	\$21,900,000	\$16,000,000
Cost per sf	\$1,095	\$533
Net sf of office	0	10,000
Mortgage for offices	-	\$4,500,000
Hard cost net of mortgage	\$21,900,000	\$11,500,000

Full Demo/New Construction Massing

- Tower not reconstructed
- Full demolition of church and parish house
- New construction of purpose-built 5 story, 30,000 sf performing arts center and preschool with income generating office space



**CERTIFICATE OF EXEMPTION BASED ON
HARDSHIP DOCUMENTATION**

Certificate of Exemption based on Hardship

Section 7.4 CERTIFICATE OF EXEMPTION BASED ON HARDSHIP

Section 7 of the enabling statute establishes certain conditions under which the Commission may issue a Certificate of Exemption based on economic hardship to the applicant. No administrative review may occur on an application for a Certificate of Exemption based on hardship. An applicant seeking a Certificate of Exemption based on financial hardship shall be required to produce evidence of substantial financial hardship, the applicant shall supply the Commission with the following information:

- 1 The amount paid for the property, the date of purchase and the party from whom purchased (including a description of the relationship, if any, between the owner and the person from whom the property was purchased).
- 2 The assessed value of the *land and improvements* thereon according to the most recent tax assessments.
- 3 Real estate taxes for the previous two years.
- 4 Annual debt service, if any, for the previous two years.
- 5 All appraisals obtained within the previous two years by the owner or applicant in connection with purchases, financing, or ownership of the property.
- 6 Any listing of the property for sale or rent, price asked and offers received, if any.
- 7 Any consideration by the owner as to profitable adaptive uses for the property.

If the property is income-producing, an owner must also provide:

- 1 Annual gross income from the property for the previous two years.
- 2 Itemized operating and maintenance expenses for the previous two years.
- 3 Cash flow, if any during the same period.

Response

See Exhibit A, attached

Land & Improvements: \$961,700
Building: \$1,064,300

FY2018 - \$12,217.21
FY2019 - \$12,587.38

None

None

Not Applicable

Not applicable, given physical
condition of the property.

See Exhibit B, attached

See Exhibit B, attached

See Exhibit C, attached

Certificate of Exemption based on Hardship

EXHIBIT A

1. **Amount paid for the property** - \$40,000
2. **Date of purchase** - June 18, 1980
3. **Party from whom the property was purchased** - Board of American Missions of the Lutheran Church in America
4. **Description of the relationship, if any, between the owner and the person from whom the property was purchased:** None

EXHIBIT B

Inquilinos Boricuas en Accion, Inc.

Statements of Activities - 85 West Newton Street
For the Years Ended December 31, 2018 and 2017

	2018	2017
Gross Income from Property		
Rental for Events	\$ 42,549	\$ 64,944
Sales Taxable (Bar)	24,380	14,652
Other	849	40
Total Gross Income from Property	67,778	79,636
Operating & Maintenance Expenses		
Salary Expense	109,367	119,893
Payroll Taxes & Fringe Benefits	17,873	23,712
Utilities	29,954	23,946
Consultant & Contract Service	24,251	12,280
Real Estate Taxes	12,560	12,295
Security	10,083	4,731
Maintenance & Repair	9,432	5,898
Licensing & Filing Fees	8,254	4,177
Advertising & Marketing	6,050	4,389
Program Supplies	5,735	2,507
Rubbish Removal	4,785	3,627
Insurance	2,465	5,250
IT Support	2,191	2,162
Fees & Service Charges	1,841	2,419
Telecommunications	1,525	1,673
Equipment Rental	1,316	619
Postage & Shipping	248	118
Office Supplies	234	129
Printing & Copying	215	-
Program Activity	-	6,851
Food	-	261
Total Operating & Maintenance Expenses, Before Non-Operating Expenses	248,379	236,936
Net Income (Loss) from Property, Before Non-Operating Expenses	(180,600)	(157,300)
Non-Operating Expenses		
Impairment of Real Property	2,676,958	281,891
Depreciation	119,078	110,573
Total Non-Operating Expenses	2,796,036	392,464
Net Income (Loss) from Property	\$ (2,976,636)	\$ (549,764)



Certificate of Exemption based on Hardship

EXHIBIT C

Inquilinos Boricuas en Accion, Inc.

Statements of Cash Flow - 85 West Newton Street
For the Years Ended December 31, 2018 and 2017

	2018	2017
Net Income (Loss) from Property	\$ (2,976,636)	\$ (549,764)
Impairment of Real Property	2,676,958	281,891
Depreciation	119,078	110,573
Net Cash Deficit of the Property	<u>\$ (180,600)</u>	<u>\$ (157,300)</u>

SELDC By-laws
September 1991
Page 8

Section 7.4 CERTIFICATE OF EXEMPTION BASED ON HARDSHIP: Section 7 of the enabling statute establishes certain conditions under which the Commission may issue a Certificate of Exemption based on economic hardship to the applicant. No administrative review may occur on an application for a Certificate of Exemption based on hardship. An applicant seeking a Certificate of Exemption based on financial hardship shall be required to produce evidence of substantial financial hardship. At the time of filing for a Certificate of Exemption based on hardship, the applicant shall supply the Commission with the following information:

1. The amount paid for the property, the date of purchase and the party from whom purchased (including a description of the relationship, if any, between the owner and the person from whom the property was purchased). *See attached*
2. The assessed value of the land and improvements thereon according to the most recent tax assessments. *See attached*
3. Real estate taxes for the previous two years. *See attached*
4. Annual debt service, if any, for the previous two years. *NIA*
5. All appraisals obtained within the previous two years by the owner or applicant in connection with purchases, financing, or ownership of the property. *NIA*
6. Any listing of the property for sale or rent, price asked and offers received, if any. *NIA*
7. Any consideration by the owner as to profitable adaptive uses for the property. *NIA - given current physical state location of the property.*

If the property is income-producing, an owner must also provide:

1. Annual gross income from the property for the previous two years. *exhibit B*
2. Itemized operating and maintenance expenses for the previous two years. *exhibit B*
3. Cash flow, if any during the same period. *exhibit C*

Section 7.5 APPEAL OF DECISIONS: Any person aggrieved by a decision of the commission must, in accordance with Section 9 of the enabling statute, file for appeal to the superior court for Suffolk County.

Section 7.6 APPEAL OF SATISFACTION OF CONDITIONS: If both the person designated under Section 7.1(b) to certify approval with provisos and the applicant cannot agree as to whether the conditions have been met, the applicant may appeal to the full commission by filing for an appeal with the secretary. The appeal must be filed in writing by the deadline for application for Certificates of Design Approval, and must include all necessary drawings and documents. The appeal will be heard at the first eligible regular meeting of the commission. The commission may uphold an appeal by simple majority vote.

Certificate of Exemption based on Hardship

SEE
9989
121

Question #1
Pg. 1/2.

Question #1
Pg. 2/2.

9163 242

121 RE#
6/20/80 12:24 TM

The Board of American Missions of the Lutheran Church in America, a Minnesota corporation
a corporation duly established under the laws of Minnesota
and having its usual place of business at 231 Madison Avenue, New York, New York #40,000
County, Massachusetts, for consideration paid.

granted to Inquilinos Boricuas en Accion, Inc., a Massachusetts corporation

of 405 Shawmut Avenue, Boston, Massachusetts with quitclaim instruments

the land in

(Description and encumbrances, if any)

All that certain lot, piece or parcel of land situate, lying and being the premises numbered 85-91 West Newton Street, Boston, Suffolk County, Massachusetts, bounded and described as follows:

SOUTHWESTERLY	by West Newton Street, 108.40 feet;
SOUTHEASTERLY	by land now or formerly of the City of Boston, 80.93 feet, more or less;
NORTHEASTERLY	by land now or formerly of the City of Boston, 32.00 feet;
SOUTHEASTERLY	again by land now or formerly of the City of Boston, 7.00 feet;
NORTHEASTERLY	again by land now or formerly of the City of Boston, 4.40 feet, more or less;
SOUTHEASTERLY	again by land now or formerly of the City of Boston, .36 feet, more or less;
NORTHEASTERLY	again by land now or formerly of the City of Boston, 72.00 feet; and
NORTHWESTERLY	by a common passageway ten (10) feet in width, 88.03 feet, more or less.

Containing about 9,317 square feet of land and being the parcel so designated on a plan entitled "City of Boston Addition to Girls High School Lot" dated November 10, 1898, as amended September 12, 1929, recorded with Suffolk Deeds Book 5149, Page 484.

For Grantor's title see deed of New York Synod of The Lutheran Church in America dated March 25, 1963, recorded with Suffolk Deeds Book 7732, Page 439.

In the event that the grantee or its successors or assigns intends to accept an offer to purchase the premises or intends to dispose of the premises otherwise than by gift, succession, merger or consolidation, contribution to capital or transfer to an entity controlled by, controlling or under common control with the grantee, the grantee will notify grantor of such intent by certified or registered mail to grantor's corporate offices setting forth the name and address of the offeror or proposed transferee and the terms of the offer or transaction.

Prerequisites are:
85-91 West Newton Street
Boston, Massachusetts

COMMONWEALTH OF MASSACHUSETTS
DEEDS & EXCISE
9-1-20
CANCELLED

9163 243

Notice shall be deemed to have been given under this paragraph when deposited in the United States Mail, registered or certified mail, return receipt requested. Within fourteen days after such notice is given, the grantor may elect, by notice to the grantee to purchase the premises on the same terms and conditions set forth in the notice from the grantee. In the event that the grantor does elect to purchase the premises, title shall close at the offices of grantee's attorneys within thirty days of the date upon which grantor gives notice of its election to purchase the premises or, at the option of the grantee, notice of which shall be given to grantor when grantee gives notice of its intent to sell the premises, in accordance with the terms set forth in the offer. If grantor shall fail to elect to purchase the premises within fourteen days after receipt of notice, as aforesaid, the grantee shall be free to contract to sell the premises. This right of first refusal shall not apply to a sale on foreclosure of a mortgage on the premises. In any event, this right of first refusal shall expire ten years from the date hereof.

In witness whereof, the said Board of American Missions of the Lutheran Church in America has caused its corporate seal to be hereto affixed and these presents to be signed, acknowledged and delivered in its name and behalf by James J. Bryson and Norman C. Nettle its Vice President-Treasurer hereto duly authorized, this 15th day of June in the year one thousand nine hundred and eighty

Signed and sealed in presence of

James J. Bryson, Vice President
Norman C. Nettle, Treasurer

The Commonwealth of Massachusetts

Suffolk

June 18, 1980

Then personally appeared the above named James J. Bryson and Norman C. Nettle and acknowledged the foregoing instrument to be the free act and deed of the Board of American Missions of the Lutheran Church in America before me

Russ V. Bradley, Jr., Notary Public
My commission expires Oct. 18, 1985



Certificate of Exemption based on Hardship

Question #2
Page 1/2

Question #2
Page 2/2

Assessing On-Line

[New search](#) [Map](#)
Parcel ID: 0900337000
Address: 85 W NEWTON ST BOSTON MA 02118
Property Type: Exempt
Classification Code: 905 (Exempt Ownership / CHARITABLE ORGANIZTN)
Lot Size: 9,371 sq ft
Gross Area: 13,595 sq ft
Owner on Monday, January 1, 2018: INQUILINOS BORICUAS
Owner's Mailing Address: 405 SHAWMUT AV BOSTON MA 02118
Residential Exemption: No
Personal Exemption: No

Value/Tax
Assessment as of Monday, January 1, 2018, statutory lien date.
FY2019 Building value: \$564,800.00
FY2019 Land Value: \$961,700.00
FY2019 Total Assessed Value: \$1,526,500.00

FY2019 Tax Rates (per thousand):
 - Residential: \$10.54
 - Commercial: \$25.00

FY2019 Gross Tax: \$0.00
 + Community Preservation: \$0.00
 - Residential Exemption: \$0.00
 - Personal Exemption: \$0.00
FY2019 Net Tax: \$0.00

Abatements/Exemptions

The deadline for filing an Abatement application for FY2019 was 2/1/2019. Applications for FY2020 will become available for download beginning 1/1/2020.

This type of parcel is not eligible for a residential or personal exemption.

Current Owners
 1 INQUILINOS BORICUAS
 2 EN ACCION INC
 3 A MASS NONPROFIT CORP

Owner information may not reflect any changes submitted to City of Boston Assessing after December 27, 2018.

Value History

Fiscal Year	Property Type	Assessed Value *
2019	Exempt	\$1,526,500.00
2018	Exempt	\$1,460,500.00
2017	Exempt	\$1,369,000.00
2016	Exempt	\$1,189,500.00
2015	Exempt	\$1,063,000.00
2014	Exempt	\$1,025,500.00
2013	Exempt	\$1,193,500.00
2012	Exempt	\$1,134,000.00
2011	Exempt	\$1,130,500.00
2010	Exempt	\$823,000.00
2009	Exempt	\$884,500.00
2008	Residential/Commercial	\$712,500.00
2007	Residential/Commercial	\$664,500.00
2006	Residential/Commercial	\$555,000.00
2005	Four to Six Family	\$524,500.00
2004	Four to Six Family	\$504,000.00
2003	Residential/Commercial	\$504,500.00
2002	Industrial	\$504,500.00
2001	Industrial	\$417,500.00
2000	Commercial	\$351,000.00
1999	Commercial	\$344,000.00
1998	Commercial	\$344,000.00
1997	Commercial	\$274,500.00
1996	Commercial	\$243,500.00
1995	Commercial	\$226,500.00
1994	Commercial	\$207,000.00
1993	Commercial	\$207,000.00
1992	Commercial	\$220,000.00
1991	Commercial	\$370,000.00
1990	Commercial	\$357,500.00
1989	Commercial	\$438,500.00
1988	Commercial	\$135,000.00
1987	Commercial	\$475,000.00
1986	Exempt	\$413,000.00
1985	Exempt	\$336,400.00

* Actual Billed Assessments

Assessing On-Line

[New search](#) [Map](#)
Parcel ID: 0900337001
Address: 85 W NEWTON ST BOSTON MA 02118
Property Type: Commercial
Classification Code: 343 (Commercial Property / OFFICE 1-2 STORY)
Lot Size: 0 sq ft
Living Area: 0 sq ft
Owner on Monday, January 1, 2018: INQUILINOS BORICUAS
Owner's Mailing Address: 405 SHAWMUT AV BOSTON MA 02118
Residential Exemption: No
Personal Exemption: No

Value/Tax
Assessment as of Monday, January 1, 2018, statutory lien date.
FY2019 Building value: \$499,500.00
FY2019 Land Value: \$0.00
FY2019 Total Assessed Value: \$499,500.00

FY2019 Tax Rates (per thousand):
 - Residential: \$10.54
 - Commercial: \$25.00

FY2019 Gross Tax: \$12,487.50
 + Community Preservation: \$99.88
 - Residential Exemption: \$0.00
 - Personal Exemption: \$0.00
FY2019 Net Tax: \$12,587.38

Abatements/Exemptions

The deadline for filing an Abatement application for FY2019 was 2/1/2019. Applications for FY2020 will become available for download beginning 1/1/2020.

This type of parcel is not eligible for a residential or personal exemption.

Current Owners
 1 INQUILINOS BORICUAS
 2 EN ACCION INC
 3 A MASS NONPROFIT CORP

Owner information may not reflect any changes submitted to City of Boston Assessing after December 27, 2018.

Value History

Fiscal Year	Property Type	Assessed Value *
2019	Commercial	\$499,500.00
2018	Commercial	\$481,000.00
2017	Commercial	\$451,000.00
2016	Commercial	\$391,500.00
2015	Commercial	\$342,000.00
2014	Commercial	\$336,000.00
2013	Commercial	\$336,500.00
2012	Commercial	\$336,500.00
2011	Commercial	\$336,500.00
2010	Commercial	\$206,000.00
2009	Commercial	\$206,000.00
2008	Exempt	\$206,000.00
2007	Exempt	\$206,000.00
2006	Exempt	\$206,000.00
2005	Exempt	\$206,000.00
2004	Exempt	\$206,000.00
2003	Exempt	\$206,000.00
2002	Exempt	\$206,000.00
2001	Exempt	\$120,500.00
2000	Exempt	\$120,500.00
1999	Exempt	\$120,500.00
1998	Exempt	\$120,500.00
1997	Exempt	\$120,500.00
1996	Exempt	\$120,500.00
1995	Exempt	\$120,500.00
1994	Exempt	\$120,500.00
1993	Exempt	\$120,500.00
1992	Exempt	\$120,500.00
1991	Exempt	\$120,500.00
1990	Exempt	\$107,000.00
1989	Exempt	\$220,000.00
1988	Exempt	\$180,500.00

* Actual Billed Assessments

View Quarterly Tax Bill and Payment Information for this parcel for FY2018 and FY2019.

Visit My Neighborhood for information on city services related to this parcel.

Exempt portion = \$1,526,500
 Non-exempt portion = \$499,500 next pg
 Total assessed value = \$2,026,000

previous pg



Certificate of Exemption based on Hardship

Question # 3
Page 1/2

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COMMONWEALTH OF MASSACHUSETTS
CITY OF BOSTON
OFFICE OF THE COLLECTOR-TREASURER
ONE CITY HALL SQUARE, BOSTON, MA 02201

COLLECTOR OF TAXES
EMME L. HANDY



FY 2018

CITY OF BOSTON
REAL ESTATE TAX

Office of the Assessor 617-635-4287
Office of the Collector 617-635-4131
Office Hours: Monday - Friday 9:00 AM - 5:00 PM

PAYMENTS CAN BE MADE ONLINE AT:
www.boston.gov/taxpayments
credit/debit card payments are subject to fees

If you are using a payment service to pay this bill, you
MUST indicate the TAXYEAR and BILL NUMBER on the check

INQUILINOS BORICUAS
C/O INQUILINOS BORICUAS EN ACCI
405 SHAWMUT AV
BOSTON MA 02118

MAKE CHECKS PAYABLE TO:
THE CITY OF BOSTON

MAIL CHECKS TO:
BOX 55808
BOSTON, MA 02205

Do not send cash

WARD	PARCEL NO.	BILL NUMBER	BANK NO.
09	00337-001	075027	
LOCATION		AREA	
85 W NEWTON ST			
Tax Rate Per \$1,000	RESIDENTIAL	OPEN SPACE	COMMERCIAL INDUSTRIAL
10.48	10.48	25.20	25.20
CLASS	DESCRIPTION	ASSESSED OWNER	
C	BUILDING	INQUILINOS BORICUAS	

IMPORTANT: SEE REVERSE SIDE FOR IMPORTANT INFORMATION

TAXPAYER'S COPY 4TH QUARTER

TOTAL FULL VALUATION	481,000.00
RESIDENTIAL EXEMPTION	.00
TOTAL TAXABLE VALUATION	481,000.00
COMMUNITY PRESERVATION ACT	\$0.00
SPECIAL ASSESSMENT	.00
CODE VIOLATIONS	.00
TOTAL TAX & SPEC ASSMNT. DUE	12,217.21
PERSONAL EXEMPTIONS	.00
PAYMENTS TO DATE/CREDITS	8,991.34
NET TAX & SPEC. ASSMNT. DUE	3,225.87
PRELIMINARY OVERDUE	.00
1ST TAX PAYMENTS DUE BY 02/01/2018	3,225.87
2ND TAX PAYMENTS DUE BY 05/01/2018	3,225.87
TAX DUE	3,225.87
FEES	.00
INTEREST	.00
TOTAL DUE	3,225.87
Pay by 05/01/2018	

Please detach this portion and remit this slip with payment

This form approved by Commissioner of Revenue

COMMONWEALTH OF MASSACHUSETTS
CITY OF BOSTON

WARD	PARCEL NO.	BILL NUMBER	BANK NO.
09	00337-001	075027	
LOCATION		AREA	
85 W NEWTON ST			

COLLECTOR OF TAXES
EMME L. HANDY

ASSESSED OWNER: INQUILINOS BORICUAS

INQUILINOS BORICUAS
C/O INQUILINOS BORICUAS EN ACCI
405 SHAWMUT AV
BOSTON MA 02118

MAKE CHECKS PAYABLE TO:
THE CITY OF BOSTON

MAIL CHECKS TO:
BOX 55808
BOSTON, MA 02205

Do not send cash

COLLECTOR'S COPY 2018 REAL ESTATE TAX 4TH QUARTER

TAX DUE	3,225.87
FEES	.00
INTEREST	.00
TOTAL DUE	3,225.87
Pay by 05/01/2018	

Question # 3
Page 2/2

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COMMONWEALTH OF MASSACHUSETTS
CITY OF BOSTON
OFFICE OF THE COLLECTOR-TREASURER
ONE CITY HALL SQUARE, BOSTON, MA 02201

COLLECTOR OF TAXES
EMME L. HANDY



FY 2019

CITY OF BOSTON
REAL ESTATE TAX

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Office of the Collector 617-635-4131
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INQUILINOS BORICUAS
C/O INQUILINOS BORICUAS EN ACCI
405 SHAWMUT AV
BOSTON MA 02118

MAKE CHECKS PAYABLE TO:
THE CITY OF BOSTON

MAIL CHECKS TO:
BOX 55808
BOSTON, MA 02205

Do not send cash

WARD	PARCEL NO.	BILL NUMBER	BANK NO.
09	00337-001	76266	
LOCATION		AREA	
85 W NEWTON ST			
Tax Rate Per \$1,000	RESIDENTIAL	OPEN SPACE	COMMERCIAL INDUSTRIAL
10.54	10.54	25.00	25.00
CLASS	DESCRIPTION	ASSESSED OWNER	
C	BUILDING	INQUILINOS BORICUAS	

IMPORTANT: SEE REVERSE SIDE FOR IMPORTANT INFORMATION

TAXPAYER'S COPY 4TH QUARTER

TOTAL FULL VALUATION	499,500.00
RESIDENTIAL EXEMPTION	.00
TOTAL TAXABLE VALUATION	499,500.00
COMMUNITY PRESERVATION ACT	99.88
SPECIAL ASSESSMENT	.00
CODE VIOLATIONS	.00
TOTAL TAX & SPEC ASSMNT. DUE	12,587.38
PERSONAL EXEMPTIONS	.00
PAYMENTS TO DATE/CREDITS	9,348.00
NET TAX & SPEC. ASSMNT. DUE	3,239.38
PRELIMINARY OVERDUE	.00
1ST TAX PAYMENTS DUE BY 02/01/2019	3,239.39
2ND TAX PAYMENTS DUE BY 05/01/2019	3,239.38
TAX DUE	3,239.38
FEES	.00
INTEREST	.00
TOTAL DUE	3,239.38
Pay by 05/01/2019	

Please detach this portion and remit this slip with payment

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COMMONWEALTH OF MASSACHUSETTS
CITY OF BOSTON

WARD	PARCEL NO.	BILL NUMBER	BANK NO.
09	00337-001	76266	
LOCATION		AREA	
85 W NEWTON ST			

COLLECTOR OF TAXES
EMME L. HANDY

ASSESSED OWNER: INQUILINOS BORICUAS

INQUILINOS BORICUAS
C/O INQUILINOS BORICUAS EN ACCI
405 SHAWMUT AV
BOSTON MA 02118

MAKE CHECKS PAYABLE TO:
THE CITY OF BOSTON

MAIL CHECKS TO:
BOX 55808
BOSTON, MA 02205

Do not send cash

COLLECTOR'S COPY 2019 REAL ESTATE TAX 4TH QUARTER

TAX DUE	3,239.38
FEES	.00
INTEREST	.00
TOTAL DUE	3,239.38
Pay by 05/01/2019	