

## **Guidelines for Grantable Expenses from the IRDF**

*These guidelines take effect on 1 April 2024.*

Subject to compliance with other requirements of the Independent Residence Development Fund (IRDF), the Fund will reimburse organizations for the following qualifying construction-related expenses in the form of a grant. This list of expenses may not be comprehensive, and all grants shall be consistent with Internal Revenue Code regulations for use of tax-qualified funds, as determined solely by the IRDF's counsel.

A qualifying expense will be reimbursed only once: an expense that may be reimbursed under multiple different applicable grant criteria will only be granted under one.

### **General**

The following expenses for and related to construction may be eligible for reimbursement. To be eligible, the construction shall be required by, and compliant with, the current edition of the *Massachusetts State Building Code (780 CMR)*:

- Architectural, engineering, historic preservation consulting, project management, and construction management fees related to the construction project will be reimbursed at the same percentage as the overall project (e.g., if 50 percent of the construction cost is determined to be eligible for an IRDF grant, then 50 percent of the fees will be eligible for reimbursement)
- Abatement or mitigation of hazardous materials uncovered during construction, where required to comply with federal or state regulation
- New plumbing work where required to meet code and maintain building habitability (e.g., to increase plumbing fixture count to code minimum)
- New heating plant and distribution systems where required to meet code and maintain building habitability, provided that they do not adversely affect the historic character of the structure
- New electrical systems where required to meet code and maintain building habitability, provided that they do not adversely affect the historic character of the structure
- Site utilities systems where required by code, including new fire protection service mains and ground water infiltration/recharge systems

### **Life Safety System Compliance Improvements**

The following expenses for and related to construction of life safety system improvements may be eligible for reimbursement. To be eligible, the construction shall be required by, and compliant with, the current edition of the *Massachusetts State Building Code (780 CMR)*:

- Means of egress improvements, including new stairs, railings, exterior walkways, and the like
- Fire-rated partitions and separation assemblies to isolate means of egress elements from other parts of the structure
- Fire door assemblies, including fire-rated doors, frames, and hardware
- Fire suppression systems, including sprinklers and kitchen hood extinguishing systems (Ansul)
- Other firefighting equipment, including standpipes, hoses and connections, and manual fire extinguishers

- Smoke control systems, including emergency smoke exhaust and draft curtains
- Emergency lighting, including egress path lighting and exit signage
- Fire alarm systems and equipment

### **Accessibility Improvements**

The following expenses for and related to construction of accessibility improvements may be eligible for reimbursement. To be eligible, the construction shall be required by, and compliant with, the current edition of the *Massachusetts State Accessibility Code* (521 CMR “MAAB”) and applicable federal accessibility regulations:

- Elevators and lifts, including enclosing shafts and construction
- Ramps and sloped walkways
- Construction of new accessible facilities where required, such as new toilet rooms
- Alterations to achieve accessibility in existing facilities, including wider doors, kitchen and bath alterations, new handrails, signage, and the like

### **Educational Facilities**

The following expenses for educational facilities and equipment may be eligible for reimbursement:

- Construction of new study rooms and other spaces that are exclusively used for educational purposes, including all finishes and equipment
- New broadband data infrastructure, including cabling, servers, routers, and other devices
- New educational furniture, including desks, desk chairs, white boards, study room furniture, and other furniture used exclusively for educational purposes
- General construction costs, exclusive of approved qualified expenses, may be reimbursed at the same ratio as the percentage of educational area in the structure, subject to receipt of a written opinion acceptable to the IRDF

### **Historic Preservation**

Certain work associated with the preservation and restoration of the building envelope and other contributing historic features of eligible structures may be eligible for reimbursement. To be eligible, the structure must comply with at least one of the following:

- Be on the State or *National Register of Historic Places*.
- Be in a Historic Landmark district established and administered by the local municipality and thus subject to a preservation restriction.
- Be subject to Cambridge Historical Commission, Boston Landmarks Commission, or Brookline Historical Commission review, even if not located within a historic district.

To be eligible for any reimbursement, all construction shall comply with the most current version of the *Secretary of the Interior’s Standards for Treatment of Historic Properties* (the referenced design standard) and applicable state and municipal historic preservation regulations; and the work must be designed and overseen by a design professional with expertise in historic preservation (the Preservation

Consultant). The Preservation Consultant need not possess a specialized credential in historic preservation; architects and other designers who have expertise in historic preservation work (as demonstrated by a record of past successful historic restoration projects) will be accepted as Preservation Consultants. Projects undertaken without the involvement of a Preservation Consultant will not be eligible for historic preservation cost reimbursement.

When evaluating a project for eligibility for historic preservation reimbursement, the work will be reviewed in its totality for compliance with the intent of the referenced design standard; even if a grant is not requested for some specific elements, the treatment of all elements will be reviewed for historic consistency. The Preservation Consultant shall keep sufficient records during construction, including photographic documentation, to demonstrate compliance with the referenced design standard. Copies of these records shall be submitted with the grant application.

Subject to compliance with the indicated requirements, the following work will be eligible for historic preservation reimbursement:

- Repairs to and restoration of historic exterior building fabric, including all exterior elements and supporting substructure (foundations), when performed in compliance with the referenced design standard.
  - To the greatest extent possible, existing building fabric shall be retained and restored rather than replaced. Replacement of existing components should be planned only when restoration is not practical.
  - Masonry repointing and patching shall be performed using historic mortar and patching mixes as appropriate for the substrate. Standard pre-mixed mortars are not acceptable for most applications.
  - Applied interior or exterior masonry coatings (water repellents, spray insulation, and similar products) are not permitted.
  - Window repairs and replacement shall match the existing profiles as closely as possible; if aluminum replacement windows are proposed, exterior muntins and panning details shall mimic the original.
- An exterior element is any part of the structure that is exposed to rain water, terminating at the ground plane.
- Repairs to and restoration of damaged contributing historic interior building fabric, including period architectural millwork and detailing, plaster ornamentation, lighting fixtures, and the like. Interior work need not be subject to a preservation restriction to be considered for reimbursement; complying restoration of any interior period detailing that contributes to the historic nature of the structure may be eligible for reimbursement.
- Replication of damaged or missing period detailing and finishes.
- New wood and stone flooring that is consistent with the historic character of the structure.
- Authenticated historic restoration landscaping (i.e., restoration of landscaping to its original design).

### **Costs that will Not be Reimbursed**

The following costs are not eligible for reimbursement by the IRDF:

- Legal fees and fundraising costs
- Financing costs, including loan interest and loan origination costs
- Interior design, kitchen design, and landscape design consulting services
- Furniture moving and storage fees
- Cost of temporary housing for displaced students during construction
- Building additions, except additions that exclusively serve as a required means of egress, for an accessibility improvement, or that are exclusively used for educational purposes
- Any exterior construction that in the sole opinion of the IRDF does not meet the Secretary of the Interior's standards for historic preservation, even if permitted by local authorities having jurisdiction
- Kitchen renovation expenses, except for work that is required to achieve accessibility
- Kitchen appliances and equipment, except for kitchen exhaust hood fire suppression system(s)
- Bathroom renovation expenses, except for work that is required to achieve accessibility or meet current plumbing code requirements
- Movable furniture and equipment, except educational furniture and equipment listed above
- Carpet and area rugs
- Recreational furniture and equipment
- Air conditioning equipment and distribution ductwork
- Roof decks and related construction
- Alternative energy systems, including thermal solar, rooftop PV, windmills and the like
- Asphalt and concrete paving, except walks and ramps required for accessibility or egress
- Landscaping work, except authenticated historic restoration landscaping

*This document was reviewed and approved by MIT Office of the General Counsel, March 2024.*

*Version 4-1-2024*