February 2014

Fire Department Account(s) Holders:

Recent legislation has amended the New York City Fire Code to expand the exemption from fees for Fire Department permits, inspections, and witnessing of required performance tests, which are associated with FDNY services performed on or after February 4, 2014. This legislation does not exempt applicable fees incurred prior to February 4, 2014.

Effective February 4, 2014, Fire Code Section FC117.2.1 exempts premises as follows:

117.2.1 Permit, inspection and performance test fee exemption. The provisions of this code as to the payment of fees for permits, inspections or witnessing of required system performance tests shall not apply to premises used and owned or operated by a church, corporation or association organized and operated exclusively for religious, charitable or educational purposes that is qualified as an exempt organization pursuant to United States Internal Revenue Code Section 501(c)(3), provided that no part of the net earnings enures to the benefit of any private shareholder or individual; and provided further, that this exemption shall apply only to such portions of the premises used by such church, corporation or association for religious, charitable or educational purposes.

Accordingly, many property owners who were not previously exempt from these Fire Department fees will no longer receive an invoice prior to issuance of a permit and after an inspection or witnessed test. A complete list of Fire Department fees is set forth in Fire Code Appendix A. The appendix may be viewed on the Fire Department's website, <u>www.nyc.gov/fdny</u> (click on the "Fire Code" link).

The Fire Department has reviewed its records and identified account holders that appear to be eligible for exemption under the amended fee provision. All other account holders will be billed for permit, inspection and witnessed test fees. Account holders' eligibility will, in due course, be confirmed during future inspections.

If you receive an invoice for an account that you believe is eligible for exemption under the amended fee provision, you may request review of your account by submitting a sworn statement, with supporting documentation (i.e.501c3), setting forth the qualifying use of your premises, and any other uses of the premises. We will review your account and notify you of our determination.

All requests for review of your account status must be in writing. We cannot process telephone requests. Please forward all correspondence to:

New York City Fire Department Bureau of Revenue Management Accounting Unit, Room 5E-10 9 MetroTech Center Brooklyn, NY 11201-3857

Thank you for your cooperation.