

**RESCINDED BY  
BUILDINGS BULLETIN 2020-016**

**HOUSING AND DEVELOPMENT ADMINISTRATION  
DEPARTMENT OF BUILDINGS**

DEPARTMENTAL MEMORANDUM

DATE: April 8, 1970

**TO:** Borough Superintendents  
**FROM:** Commissioner Jeremiah T. Walsh, P.E.  
**SUBJECT:** Cost of Alterations for the Purpose of Estimating Fees -  
Section C26-32.0 Administrative Code

Directive No. 66/70, issued on August 31, 1970, indicates the computation of additional Building Department fees that are payable before cost of alterations utilized for tax abatement, are certified to the Department of Development.

A memorandum issued December 22, 1971, provides guidance as to which items are to be included in alteration costs for the purpose of estimating fees.

Administrator Starr has indicated, in a memorandum dated March 24, 1976, that all "sweat equity" projects are financed in whole or in part from funds disbursed and regulated by the Department of Development, and that additional permit fees calculated in conjunction with the tax abatement program would simply cause an increase in disbursements and expenditures by the Department of Development and by the city.

Accordingly, the additional value of a building attributed to the contributed "sweat equity" labor is to be excluded in the determination of building permit fees.

JTW/IEM/df

  
Jeremiah T. Walsh, P.E.  
Commissioner

**CC:** Admin. Starr  
Asst. Comm. Lanier,  
Dept. of Development  
Exec. Staff

**RESCINDED**

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