

**SUPERSEDED BY  
BUILDINGS BULLETIN 2014-027**



**DEPARTMENT OF BUILDINGS**

EXECUTIVE OFFICES  
60 HUDSON STREET, NEW YORK, N.Y. 10013  
CHARLES M. SMITH, Jr., R.A., *Commissioner*

FREDRIC J. POCCHI, P.E.  
*Assistant Commissioner/Operations*

Issuance # 143

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**OPERATIONS  
POLICY AND PROCEDURE NOTICE # 27/88**

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TO: Distribution

FROM: Fredric J. Pocchi, P.E., Assistant Commissioner

DATE: November 7, 1988

SUBJECT: Fee Exemption Determination

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Superseded: Memorandum from A. Louis Munoz, Esq. dated August 23, 1984, page 1997.

Purpose:

To establish guidelines for exemption from fees charged by the Department of Buildings. This procedure pertains to all fees except for civil penalties (i.e., failure to file penalties), copy and/or acknowledgement fees (including search fees), MEA acceptance and amendment fees, and fees charged by the Bureau of Electrical Control. These listed items cannot be exempt from fees unless written authorization is obtained from the Commissioner of the Department of Buildings or a designee.

Effective: Immediately

Specifics: To qualify as an exempt premises, all of the following criteria must be met:

1. The New York City Department of Finance must consider the premises fully exempt. The total assessed value must be exactly equal to the total exempt value.

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2. The owner of the premises, as defined under Section 27-232 of the Administrative Code of the City of New York, must be a not-for-profit organization, exempt from City, State and Federal taxes.
3. The entire premises must be used exclusively for not-for-profit purposes (i.e., religious, charitable and/or educational purposes).

Either of the following would be acceptable proof that the owner is a not-for-profit organization:

1. A current Determination Letter or Exemption Letter issued by the Internal Revenue Service under Section 501(c) of the Internal Revenue Service Code.
2. A New York State Department of State Certificate of Incorporation listing the organization as not-for-profit. This certificate must include a statement of the organization's purpose.

The only exception to this procedure shall be when the owner, as defined under Section 27-232 of the Administrative Code of the City of New York, is a City agency, where the property is to be used for City agency business. In this case, a fee exemption would be granted without requiring that the above criteria are met.

The fee estimator must print a copy of the appropriate computer screens and place copies of all other relevant documentation into the application folder.

**Deferral/Refund Policy**

In cases where the premises is fee exempt at the time of filing, but will require fees to be charged prior to the issuance of a C of O, the Fee Estimator will note this deferral on the application folder and on the computer system, when available. Before the C of O can be issued, the C of O clerk must check the application folder and/or the computer, if available, to ensure that all appropriate fees have been paid.

If a fee is paid and subsequent documentation is provided to indicate that the premises should in fact have been exempt at that time, a refund may be applied for. The request should be submitted to the Borough Superintendent who will process it and forward it to the Fiscal Division, Revenue Unit for determination.

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**Reconsiderations:**

Any request for reconsideration of a fee waiver determination must be directed in writing to the Borough Superintendent. The only reconsiderations that will be reviewed are those involving additional evidence of not-for-profit status which is submitted in lieu of that listed in the procedure.

The Borough Superintendent will review the submission and forward the request, along with a recommendation to the Assistant Commissioner for Operations. The Assistant Commissioner for Operations will review the additional documentation and the recommendation of the Borough Superintendent and will inform the Borough Superintendent of the position of the Department.

FJP:HG:sr