



## APPLICATION FOR EXEMPTION FROM WATER AND WASTEWATER CHARGES

Please read thoroughly:  
General Instructions (pages 1 through 4)  
Required Documentation Checklist (page 5) and  
the Application (pages 6 and 7).

You may print the form and complete it by hand or  
type in your responses online and then print the  
document.

Before submitting your documents to the DEP, please  
remember to notarize your application and keep copies  
of all documents you are submitting with the  
application.

This is a cover page.  
Contained within are seven numbered pages.



# GENERAL INSTRUCTIONS AND INFORMATION ON EXEMPTION FROM WATER AND WASTEWATER CHARGES

## I. ORGANIZATIONS MUST APPLY FOR AN EXEMPTION

In order for an eligible organization to receive an exemption from water and wastewater charges, it must file an application with the NYC DEP Bureau of Customer Services. Having a NYC Not-For-Profit Property Tax Exemption does not automatically qualify the organization for an exemption from water and wastewater charges. Eligible organizations that occupy multiple properties must submit an application for each property. Eligible organizations that occupy the same property must each file separately.

**You may mail or deliver the completed Exemptions Application Required Documentation Checklist (Page 5) and Exemptions Application Line by Line Instructions (Pages 6 through 7) with all required documents to the following address:**

### BUREAU OF CUSTOMER SERVICES, EXEMPTION UNIT

59-17 Junction Boulevard, 7th Floor

Flushing, NY 11373-5107

**The completed Application must be signed by someone with the authority to act on behalf of the applying organization and notarized before submission.**

**You may scan and email the completed application to: [customerservice@dep.nyc.gov](mailto:customerservice@dep.nyc.gov).**

**You may also file online using your [My DEP Account](#)**

Please call the EXEMPTION UNIT with any application related questions at (718) 595-7803.

## II. DURATION OF EXEMPTIONS

1. A water and wastewater exemption is not permanent and is subject to periodic renewal and recertification at the request of DEP. Failure to comply fully with requests for access and/or documentation from DEP may result in the revocation of an existing exemption.
2. In order to maintain exempted status, the qualifying organization must continue to occupy and operate at the specific location in the manner defined in the original application.
3. Applying organizations and those already exempt must comply with all DEP and New York City Water Board Rules and Regulations, including but not limited to, those pertaining to the metering of water service(s) provided to their respective properties.

## III. THE LEGAL AUTHORITY FOR EXEMPTIONS

1. New York State law (Chapter 696 of the Laws of 1887, as amended by Chapter 893 and 894 of the Laws of 1980, also called the “Silver Bill” after its legislative sponsor) established exemptions from water charges for certain types of organizations (Section IV below). This law also places LIMITS on the exemption if an organization’s water use exceeds certain levels or if the organization is eligible to receive reimbursement for water and wastewater charges. Applicants must check to determine if these limitations apply to them.

**Please Note: Your organization is responsible for all charges prior to the date of approval.**

2. The New York City Administrative Code (Section 24-514 e) provides an exemption from wastewater charges for all organizations with an exemption from water charges. Therefore, no separate application for exemption from wastewater charges is required.

The Department of Environmental Protection is mandated by the New York City Charter to determine the water and wastewater charges for properties using the municipal water and wastewater systems. Therefore, DEP grants the exemptions defined in the state law and Administrative Code.

#### **IV. WHAT TYPES OF ORGANIZATIONS MAY QUALIFY FOR AN EXEMPTION**

Under New York State Law, the following types of organizations may qualify for an exemption from water and wastewater charges:

- |  |  |
|--|--|
| 1. Day Care Centers or Nursery Schools | 10. Non-Public Schools Pre-K to Grade 12 |
| 2. Dispensaries                        | 11. Orphan Asylums                       |
| 3. Emergency Relief Centers            | 12. Places of Public Worship             |
| 4. Free Circulation Libraries          | 13. Public Baths                         |
| 5. Free School Societies               | 14. Shelters                             |
| 6. Homes for the Aged                  | 15. Social Settlements                   |
| 7. Hospitals                           | 16. Veteran Firemen's Associations       |
| 8. Medical Research Centers            | 17. Voluntary Ambulance Corps            |
| 9. Military Veterans Association       |  |

A brief description of these 17 categories follows. If your organization is not one of the 17 types listed above, **DO NOT APPLY FOR AN EXEMPTION FROM WATER AND WASTEWATER CHARGES; YOUR APPLICATION WILL BE DENIED.** YOUR APPLICATION MUST INCLUDE YOUR CERTIFICATE OF INCORPORATION, WHICH STATES THE NATURE OF THE ORGANIZATION.

1. **DAY CARE CENTERS OR NURSERY SCHOOLS** In order to qualify as a day care center or nursery school a not-for-profit organization must be licensed by the New York State Department of Social Services. They are facilities that provide care for three or more children away from their homes. Day care centers and/or nursery schools that receive reimbursement for water charges through Federal, State and/or City funding are not eligible for exemption. (See also Section V regarding ineligibility for exemption because of funding.)
2. **DISPENSARIES** In order to qualify as a dispensary, an organization must be a not-for-profit and licensed by the New York State Office of Health System Management. Services provided must be free, or any fee must be based on the ability to pay. (See also Section V regarding ineligibility for exemption because of funding.)
3. **EMERGENCY RELIEF CENTERS** The only organization that qualifies under this category is the Red Cross.
4. **FREE CIRCULATION LIBRARIES** In order to qualify under this heading, a not-for-profit organization must be properly licensed and registered. Services must be provided free of charge, and the organization must be funded through charitable sources. (See also Section V regarding ineligibility for exemption because of funding.)

5. **FREE SCHOOL SOCIETIES** In order to qualify as a free school society an organization must be a not-for-profit and registered with the New York State Education Department. (See also Section V regarding ineligibility for exemption because of funding.)
6. **HOMES FOR THE AGED** Homes for the Aged must be licensed by the New York State Department of Social Services. These homes must be run by a not-for-profit corporation that provides services exclusively to elderly people who do not need nursing care, but cannot live alone. Residential Health Care Facilities that provide nursing and medical care to ill or disabled persons may also qualify. Such organizations must be not-for-profit and licensed by the New York State Department of Health. In order to qualify for exemption, Homes for the Aged must provide care exclusively to elderly persons. If the premises is also used for the care of young people, the exemption will be denied. (See also Section V regarding ineligibility for exemption because of funding.)
7. **HOSPITALS** In order to qualify as a hospital, an organization must be a not-for-profit facility licensed by the New York State Department of Health to dispense medicine and medical care. A hospital must be accredited by the Joint Commission on Accreditation of Hospitals. A hospital provides in-patient care 24 hours a day and provides diagnostic and therapeutic services to sick and injured persons. (See also Section V regarding ineligibility for exemption because of funding.)
8. **MEDICAL RESEARCH CENTERS** In order to qualify under this category an organization must be a not-for-profit corporation whose primary purpose is medical research. (See also Section V regarding ineligibility for exemption because of funding.)
9. **MILITARY VETERANS ASSOCIATION** In order to qualify under this category, the organization must be a duly chartered Veterans Association organized under the New York Benevolent Orders Law. Premises must be used solely for patriotic and charitable purposes. The building must be owned by the applying organization and any portion of the building that is used for social purposes will be ineligible. Also eligible under this category are homes for veterans who are elderly or indigent, widows and parentless children of veterans. (See also Section V regarding ineligibility for exemption because of funding.)
10. **NON-PUBLIC SCHOOLS PRE-K TO GRADE 12** The property must be used exclusively for education through and including the twelfth grade, certified by the NYS Education Department, and the property must be owned by a corporation or association entitled to exemption under section 420-a 1.(a) of the Real Property Tax law. (See also Section V regarding ineligibility for exemption because of funding.)
11. **ORPHAN ASYLUMS** In order to qualify as an orphan asylum, an organization must have been issued an operating certificate by the New York State Department of Social Services. An orphan asylum must be run by a not-for-profit corporation. It must be a residential program that cares for children away from their homes. The children can be destitute, delinquent, abandoned, neglected, and/or orphaned. (See also Section V regarding ineligibility for exemption because of funding.)
12. **PLACES OF PUBLIC WORSHIP** In order to qualify, the organization must be a religious organization, incorporated under the Laws of New York State. The premises must be owned by the same religious organization using the premises and be used exclusively as a place of public worship. If any portion of the building is used for other non-exempt purposes, the premises will not be eligible for exemption unless the non-exempted portion is separately metered and billed. All denominations are eligible. Clergy residences are NOT eligible except when clergy is also the caretaker of the premises and resides on or adjacent to the property, in which case a maximum of one caretaker apartment is allowed. (See also Section V regarding ineligibility for exemption because of funding.)

13. **PUBLIC BATHS** The statute includes a provision for the exemption of water charges to public baths. (As public baths no longer exist in New York City, this category is no longer applicable.)
14. **SHELTERS** To qualify, a shelter must be operated by a not for profit organization that provides temporary shelter to runaways, homeless, battered persons and/or the indigent. (See also Section V regarding ineligibility for exemption because of funding.)
15. **SOCIAL SETTLEMENTS** A Social Settlement is a charitable organization that provides moral and physical support to communities. It must provide services to all races, without regard to religion or national origin. The main purpose of a settlement is the development and improvement of a neighborhood or cluster of neighborhoods. If property location is not owned by applying organization, Lease must be for more than three years. (See also Section V regarding ineligibility for exemption because of funding.)
16. **VETERAN FIREMEN'S ASSOCIATIONS** To meet exemption requirements, the organization must have been organized for charitable purposes to benefit Veteran New York City Firemen. If the organization is run for social purposes, it will not be eligible for exemption. (See also Section V regarding ineligibility for exemption because of funding.)
17. **VOLUNTARY AMBULANCE CORPS** To meet exemption requirements, Voluntary Ambulance Corps must be registered with the New York State Department of Health. (See also Section V regarding ineligibility for exemption because of funding.)

**V. SPECIAL INSTRUCTIONS FOR ORGANIZATIONS RECEIVING FUNDING FROM ANY GOVERNMENT AGENCY**

Organizations which receive reimbursement of water and wastewater charges by any governmental agency are not eligible for exemption from water and wastewater charges. These organizations must pay their bills and receive reimbursement from the funding agency.

**IF YOUR ORGANIZATION IS ELIGIBLE FOR REIMBURSEMENT FOR WATER AND WASTEWATER CHARGES, DO NOT APPLY FOR EXEMPTION; YOUR APPLICATION WILL BE DENIED.**

**ORGANIZATIONS WHICH RECEIVE FUNDING FROM ANY GOVERNMENT AGENCY FOR ANY PURPOSE MUST APPLY TO THAT AGENCY FOR REIMBURSEMENT OF WATER AND WASTEWATER CHARGES.** If the agency that grants funding denies the request, the organization may then apply for an exemption from the Bureau of Customer Services. Written verification of the denial must be submitted with the application. **DO NOT APPLY WITHOUT VERIFICATION OF DENIAL-YOUR APPLICATION CANNOT BE REVIEWED UNTIL VERIFICATION IS RECEIVED.**

**VI. NOTE: INSTRUCTION FOR VACANT OR UNDER CONSTRUCTION PROPERTY**

If the property is vacant or under construction DO NOT apply; you are not eligible. You may reapply when the property is fully occupied.



# EXEMPTION APPLICATION REQUIRED DOCUMENTATION CHECKLIST

NAME OF ORGANIZATION

**ALL APPLYING ORGANIZATIONS MUST SUBMIT THE FOLLOWING:**

1. Signed and notarized application (Pages 6 and 7); plus this documentation checklist (Page 5).
2. Certificate of Incorporation and any other incorporation documents. (\*Note: For Non NYS Organizations, authorization to do business in NYS is required.)
3. Proof of Charitable 501(c)(3) status.
4. Verification of funding supporting your response to #19 of the application (Page7).

**THE APPLYING ORGANIZATION MUST OWN OR LEASE THE PROPERTY AS EXPLAINED BELOW:**

- If owned, provide:
  - Proof of property ownership (\*Note: In accordance with the Silver Bill, Places of Public Worship and Military Veterans Associations must be owned by the applying organization) **AND**
  - Copy of Property Exemption for the applying property
- OR**
- If leased, a copy of the current lease is required. (\*Note: In accordance with the Silver Bill, Non-Public Schools Pre-K to Grade 12 that lease must also provide a copy of the Property Exemption for the applying property)

**THE FOLLOWING ORGANIZATIONS MUST ALSO PROVIDE THE DOCUMENTS CITED BELOW:**

**Day Care Centers or Nursery Schools**

- License from NYS Dept. of Social Services

**Dispensaries**

- License from NYS Office of Health System Management

**Free Circulation Libraries**

- Registered with NYS Libraries Must meet Regents requirements

**Free School Societies**

- Registered with NYS Education Dept.

**Homes For The Aged**

- License from NYS Dept. of Social Services License from NYS Dept. of Health, if applicable

**Hospitals**

- License from NYS Dept. of Health Accreditation from Joint Commission

**Military Veterans Association**

- Chartered by Veteran’s Assoc. and organized under NY Benevolent Orders Law
- Proof of Ownership
- Copy of Property Exemption

**Non-Public Schools Pre-K to Grade 12**

- NYS Education Dept. Certification Copy of Property Exemption

**Orphan Asylums**

- Operating Certificate from NYS Dept. of Social Services

**Places of Public Worship**

- Proof of Ownership
- Copy of Property Exemption

**Social Settlement**

- Copy of Lease (Term must be 3 years or longer)
- OR**
- Proof of Ownership
- Copy of Property Exemption

**Veteran Firemen’s Associations**

- Verification organization was set up for charitable purposes to benefit Veteran NYC Firemen

**Voluntary Ambulance Corps**

- Registered with NYS Dept. of Health



## EXEMPTION APPLICATION LINE BY LINE INSTRUCTIONS

**All items on this application (Pages 6 and 7) must be completed. Follow instructions carefully when completing this application. Additional pages may be attached to this application if necessary:**

1. Write the name of the organization as it appears on the Certificate of Incorporation.
2. 

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Write the address of the property applying for exemption.
3. 

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Write the Borough, Block and Lot Number and DEP Account #.
4. 

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Provide daytime contact phone numbers, including area code and your email address
5. 

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Write the name and title of the individual completing and signing this application.
6. 

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Does the organization own or lease the property? If owned, is the property for sale?
7. 

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Does the organization rent or sublease any part of the property to another entity?
8. 

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State how long the organization has owned or leased the property and occupied it for an exempt purpose.
9. 

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Describe any commercial use or any commercial portion of the building.
10. 

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Categorize your organization to be considered for an exemption by selecting the appropriate category from the list of 17 eligible categories in Section IV of the General Instructions and Information on Exemptions from Water and Wastewater Charges.
11. 

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Describe by floor and organization, all activities conducted on or at the property. If you responded “Yes” to #7 above, also describe the space rented or sublet by your organization to other entities.  

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# EXEMPTION APPLICATION - continued LINE BY LINE INSTRUCTIONS

12. What kind of educational instruction is offered, if any? State what grades are taught.

13. \_\_\_\_\_  
Describe any religious instruction being offered on or at the property.

14. \_\_\_\_\_  
Are there any tuition charges? If yes, describe the amount(s).

15. \_\_\_\_\_  
Are there any medical or surgical services available? If yes, explain.

16. How many members are registered to this location? \_\_\_\_\_

17. What is the age range of the members? \_\_\_\_\_

18. List the number of full-time employees, part time employees, and total annual payroll budgeted (in dollars) for the current calendar year.

19. List all sources of revenue received by your organization and for governmental sources of funding, provide supporting documentation from each source.

Source	% of Revenue
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_____	_____
_____	_____
_____	_____

20. In the past, has your organization applied to any other entity for reimbursement of water and wastewater charges? If yes, include a copy of your last request submitted and response received.

\_\_\_\_\_

21. NOTARIZATION: Subscribed and sworn to before me this \_\_\_\_\_ day

of \_\_\_\_\_ 20\_\_\_\_.

Notary Stamp

22. Applicant's Signature

\_\_\_\_\_  
Print Name Clearly