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## BUILDINGS BULLETIN 2014-027

### Operational

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**Supersedes:** Administrative Policy and Procedure Notice 1 of 1993 (APPN 1/93)

**Issuer:** Thomas Fariello, RA  
First Deputy Commissioner

**Issuance Date:** December 5, 2014

**Purpose:** This Bulletin identifies the current Construction Code provisions regarding fee exemptions, clarifies government fee exemptions and non-profit fee exemptions, and identifies acceptable forms of proof for fee exemptions and deferrals.

**Related Zoning Section:** AC 28-112.1, Exception 1

**Subject(s):** Filing fee exemption, application fee exemption, and New York City agency owned property, State and Federal government owned property, non-profit corporation owned property.

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#### **Background:**

This bulletin clarifies the acceptable documentation for claiming fee exemption requirements with respect to guidelines for fee exempt properties; properties include, but are not limited to non-profit, New York City and other government agencies and authorities.

#### **I. Government Owned Property**

A. Fee Exemption Standard: Property owned by a Federal, State, City or foreign government is exempt from all Department of Buildings fees, with the exception that City agencies are not exempt from electrical fees.

B. Required Documentation: The following documents shall serve as acceptable proof that properties are owned by a Federal, State, City, or foreign government.

1. A current print out of the Department of Finance (DOF) "Final Assessment Roll" or "Tentative Assessment Roll" which indicates the government entity as owner, with a taxable/billable assessed value as zero. DOF Statement List link below:

<https://www1.nyc.gov/site/finance/taxes/notice-of-property-value.page>

2. Documentation submitted must be for the current year, or most recent billing periods, and must be placed in the B-Scan virtual job folder.

C. Government Owned Property – Leasing Space to Private Entity

Private for-profit organizations leasing space in government owned buildings are not exempt from any Department of Buildings fees.

#### D. Government Agencies Leasing Space in Privately Owned Buildings

Government entities leasing space in privately owned buildings are not exempt from any Department of Buildings fees.

## II. Not-for-Profit Corporations

A. Fee Exemption Standard: Property owned by a not-for-profit corporation that is used exclusively for educational, charitable and/or religious purposes (as required by Section 28-112.1 of the New York City Building Code), is exempt from fees for work permits, renewal permits, equipment use permits and place of assembly permits.

These entities are not exempt from:

1. Civil penalties
2. Fees for copies of Department records
3. Fees due other agencies
4. Electrical inspection fees
5. After hour variance fees

#### B. Documentation of Non-profit Status Required:

One of the following documents shall serve as acceptable proof that the property is owned by a not-for-profit organization. Documentation submitted must be for the current year, or most recent billing period, and must be placed in the B-Scan virtual job folder:

1. A current print out of the Department of Finance "Final Assessment Roll" or "Tentative Assessment Roll" which indicates a taxable/billable assessed value as zero. DOF Statement List link below:

<https://www1.nyc.gov/site/finance/taxes/notice-of-property-value.page>

2. A current "Not-for-Profit" letter of approval from the Department of Finance, i.e., either:
  - a. Not-for-Profit Tax Exemption – Approved Application Letter, or
  - b. Not-for-Profit Tax Exemption – Approved Renewal Letter

C. Documentation of Exclusive Use of the Premises for Educational, Charitable, and/or Religious Purposes is also required.

## III. Housing Preservation and Development (HPD) and other Government Applicant Projects

#### A. Fee Waivers:

1. All fees for filings and permits, including electrical fees, are waived entirely if the building is owned by HPD or another government agency at the time of filing, and at time of issuance of the Certificate of Occupancy (CO) will be owned by a not-for-profit corporation to be used exclusively for charitable, educational or religious purposes (pursuant to 28-112.1 of the New York City Building Code and

Section II, paragraph 2 of this Operations Bulletin).

2. All special fees (e.g., renewal TCO's) must be paid with no exceptions.

B. Fee Deferrals:

1. Upon request by HPD or another government agency, fees for filings and permits will be deferred until issuance of the CO if the building is owned by HPD or another government agency at the time of filing, and title at time of issuance of the CO will pass to the private sector or a not-for-profit corporation which does not qualify for a waiver.
2. All outstanding fees must be paid prior to issuance of a letter of completion, temporary CO or final CO.
3. Required documentation: A letter on State/agency letterhead with an original signature from the State/agency that currently owns the property stating that the property will be transferred to a private owner prior to CO issuance and asking that fees be deferred until CO issuance.