

**SUPERSEDED BY  
BUILDINGS BULLETIN 2014-027**



**DEPARTMENT OF BUILDINGS**

EXECUTIVE OFFICES  
60 HUDSON STREET, NEW YORK, N.Y. 10013

RUDOLPH J. RINALDI, Commissioner

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Issuance 295

**ADMINISTRATION  
POLICY AND PROCEDURE NOTICE # 8/91**

**TO:** Distribution  
**FROM:** Mary G. Carr  
**DATE:** June 6, 1991  
**SUBJECT:** Fee Exemption Determination and Acceptable  
Proof of Fee Exempt Status

Referenced: Operation Policy Procedure Notice 19/90, Asbestos  
Fee Waivers, from Barry Cox, dated July 25, 1990.

Superseded: Operations Policy and Procedure Notice #27/88, Fee  
Exemption Determination from Fredric J. Pocci, dated  
November 7, 1988.

Legal Policy and Procedure Notice # 1/89, Exemptions  
for foreign Governments from filing fees from  
Charles R. Foy, dated May 1, 1989.

Peter Franconeri memo dated 8/9/89 regarding City  
Owned Property.

Purpose: To clarify guidelines and define acceptable proof for  
exemption from fees charged by the Department of  
Buildings.

Effective: Immediately

Specifics: Government Owned Property

Property owned by a Federal, State, City or foreign  
government is exempt from all Department of Buildings  
fees, except electrical fees for which City Agencies  
are not exempt. Any one of the following documents  
shall serve as acceptable proof that property is owned  
by a Federal, State, City or foreign government.  
Documentation must be for the current year and must  
be placed in the folder.

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1. The BIS Index query of Finance information indicates that the property is 100% tax exempt. The total assessed value must be equal to the total exempt value.
2. The property is listed as fully tax-exempt in current printout of tax exempt properties prepared by the Department of Finance. The total assessed value must be exactly equal to the total exempt value.
3. The applicant presents a current letter from the Department of Finance or a bill, application or printout with a tax exempt stamp or notation on the face that is signed and dated by the assessor in the Department of Finance's Real Property Assessment Bureau. (see attachments A,B,C,D).
4. A current Determination Letter or exemption letter issued by the Internal Revenue Service under section 501 (c) of the IRS code.
5. 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.

A Not for Profit Organization seeking exemption from periodically billed inspections and permit fees should submit proof of eligibility to the Central Billing Unit of the Department's Revenue Operations Division located at 60 Hudson Street, 14th Floor, New York, NY 10013. Acceptable proof is the same as that listed above in numbers 2, 4 and 5.

**Fees Deferrals**

An example of a fee deferred job would be a city-owned building that is being developed for private for profit use. A city-owned building that is being developed for city or not for profit use would be fee exempt as provided above.

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, or permit the following document is required for the fee deferral.

1. A letter on agency letterhead with an original signature from the agency that currently owns the property stating that the property will be transferred to a private owner and asking that fees be deferred until permit or certificate of occupancy issuance.

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1. The BIS Index query of Finance information indicates that the property is owned by the Federal, State, City or foreign government and the property is 100% tax exempt.
2. The property is listed as fully tax-exempt in the current printout of tax exempt properties prepared by the Department of Finance.
3. A current letter from the Department of Finance or a bill, application or printout with a tax-exempt stamp or notation on the face that is signed and dated by the assessor in the Department of Finance's Real Property Assessment Bureau. (See attachments A,B,C,D)
4. A letter from the State Department indicating exemption by treaty.
5. A letter from the United Nations indicating exemption from the laws of the United States.

Non-mayoral Agencies are exempt from all Department of Buildings fees except electrical fees and asbestos fees which is a DEP fee that we collect. Attachment E lists all non-mayoral agencies. The only exception is the Housing Authority which the Department of Buildings has agreed to have all fees deferred pending interpretation of S52 of the Public Housing Law. Non-mayoral agencies must provide the documentation listed above.

However, private for-profit organizations leasing space in government-owned buildings, and City agencies leasing space in private for-profit buildings are not exempt from any fees charged by the Department of Buildings.

**Not for Profit Organizations**

Property owned by a not-for-profit organization and used exclusively for not-for-profit purposes may be exempt from fees for work permits, renewal permits, equipment use permits and place of assembly permits. These properties cannot be exempt from civil penalties, special fees for acknowledgements, copies of certificates of occupancy, certificates of pending violations, certified copies of licenses, microfilm, preparing copies of records, searches, after hour variances, annual illuminated sign permits, MEA acceptance applications and amendments, asbestos, and fees charged by the Bureau of Electrical Control.

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

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The fee estimator will note the deferral on the application folder and flag the job as fee deferred on the system. DEAR will enter the contents of the letter in the comments section on the computer. Before the C of O can be issued, the C of O clerk must check the application folder and the PW1 comments on the computer to ensure that all appropriate fees have been paid. If fees are deferred only until permit, the application processor must ensure the appropriate fees have been paid.

The fee estimator must print a copy of the Pre-Filing/Fee Data screen (BIS PPF16) and have the applicant verify the information and sign the screen printout. The signed copy of the screen printout and all other relevant documentation should be inserted into the application folder. In addition, the items listed on the computer under "Documents/Plans Received" will be expanded to include fee-exempt proof and fee deferral (FEEX will be the code for fee-exempt and FEDY for fee deferral).

**Refunds/Reconsiderations**

If a fee, other than electrical fees, is paid and subsequent documentation is provided to indicate that the premise should in fact have been exempt, a refund may be applied for within 90 days. The request should be submitted to the Borough/Manager who will process it and forward it to the Fiscal Division, Revenue Unit for determination. For those fees paid to the Bureau of Electrical Control, the applicant must apply to the Bureau of Electrical Control for a credit to their account.

Any request for consideration of a fee waiver determination must be directed in writing to the Borough Superintendent/Commissioner. The only reconsideration that will be reviewed are those involving additional evidence of fee exempt status which is submitted in lieu of that listed in the procedure.

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