



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

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 General Counsel

ISSUANCE #165

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LEGAL  
 POLICY AND PROCEDURE NOTICE # 1/89

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To: DISTRIBUTION

From: CHARLES R. FOY  
 General Counsel *CR Foy*

Date: MAY 1, 1989

Subject: EXEMPTIONS FOR FOREIGN GOVERNMENTS  
 FROM FILING FEES

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Questions have arisen concerning the exempt status of foreign missions/consulates when the property to be developed is vacant land and the Finance Department records indicate no tax exemption. The policy of the Department has been thus:

"Where the United States Government has entered into a treaty granting ambassadorial or consular privileges filing is not required. However, where an application is filed, exemption of fees may be granted when the property is listed as tax exempt in the Tax Department book, or by the tax department stamp on statement A or by a letter from the State Department indicating exemption by treaty.

Similarly certain foreign governments or agencies assigned to the United Nations may be granted exemptions from fees when a letter from the United Nations indicates exemption from the laws of the United States.

Generally foreign trade and public relations agencies are not exempt and fees must be paid.

The same rules apply to contractors as though they were working on a federal government job."

Those properties to be developed by such applicants whose tax exempt status is questionable should be referred to the General Counsel's Office.