TO: PPN Distribution

FROM: Mary G. Carr

DATE: January 6, 1993

SUBJECT: Fee Exemption Determination and Acceptable Proof of Fee Exempt Status

Superseded: Administration PPN #8/91, Fee Exemption Determination and Acceptable Proof of Fee Exempt Status.

Purpose: To clarify guidelines and identify acceptable forms of proof for the exemption and deferral of fees charged by the Department of Buildings.

Effective: Immediately

*(new sections in bold)

Section I

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 submitted must be for the current year and must be placed in the folder.

1. The BIS Index Query of Finance information which indicates that the property is owned by the Federal, State, City or foreign government and that the property is 100% tax exempt;

2. A current printout of tax exempt properties prepared by the Department of Finance. The printout must list the property in question as 100% tax exempt:
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;


Non-Mayoral Agencies are exempt from all Department of Buildings fees except electrical fees and asbestos fees. Attachment E lists all non-mayoral agencies. The only exception is the Housing Authority which is exempt from all fees. Non-mayoral agencies must provide the documentation listed above.

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.

Section II

Not-for-Profit Corporations

Property owned by a not-for-profit corporation and used exclusively, for educational, charitable and/or religious purposes, (as required by Section 26-210 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 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, the preparation of 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 and any special fee which may subsequently amend the code.

Residential buildings, owned by a not-for-profit entity that otherwise qualifies for fee exemption, shall be granted fee exemption status if the not-for-profit presents evidence that the residential tenants require social, religious, educational support services that are provided by the not-for-profit on site.

Any one of the following documents shall serve as acceptable proof that 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 job folder:
1. The BIS Index Query of Finance information which indicates that the property is 100% tax exempt. The total assessed value must be equal to the total exempt value;

2. A current printout of tax exempt properties prepared by the Department of Finance. The printout must list the property in question as fully tax exempt. 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 Internal Revenue Code;

5. A New York State Certificate of Incorporation filed with the Secretary of State listing the corporation as not-for-profit. This certificate must include a statement of the educational, charitable and/or religious purpose of the corporation.

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.

Section III

HPD

The following criteria govern the payment of fees by HPD when listed as owner:

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

2. Fees for filings and permits are waived entirely if the building is owned by HPD at the time of filing and will be owned by HPD at the time of CO. Buildings held in rem will be considered as fee deferred when owned by HPD for the purpose of this section. At the time of CO issuance, fees for filings and permits will be waived entirely if the building is:
(a) Owned by HPD.

(b) Owned by a not-for-profit corporation, (pursuant to Section 26-210 of the New York City Building Code and Section II, paragraph 2 of this Policy and Procedure Notice), as long as the building will be used exclusively for charitable, educational or religious purposes.

3. Upon request by HPD, fees for filings and permits will be deferred if the building is owned by HPD at the time of filing and title will pass to the private sector or a not-for-profit, corporation which does not qualify for a waiver. In this event, all outstanding fees must be paid in order to obtain any CO, (i.e. temporary or final).

Fee Deferrals

In cases where the fees will be deferred until the issuance of a CO, 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 prior to CO issuance and asking that fees be deferred until CO issuance.

The fee estimator will note the deferral on the application folder and flag the job as fee deferred in the system. DEAR will enter the contents of the letter in the comments section. Before the CO can be issued the CO clerk must check the application folder and the PW1 comments to ensure that all appropriate fees have been paid. If fees are deferred only until permit, the application processor must ensure the appropriate fees are 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 for a fee deferral, (FEEX will be the code for fee-exempt and FEDY for fee deferral).

Refunds/Reconsiderations
If a fee, other than an electrical fee, 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 and forward the request the Fiscal Division, Revenue Unit for a determination. For those fees paid to the Bureau of Electrical Control, the applicant must apply to the Bureau of Electrical Control for credit to their account.

Any request for reconsideration of a fee waiver determination must be directed in writing to the Borough Commissioner/Superintendent. The only reconsiderations which will be reviewed will be those involving additional evidence of fee exempt status submitted in lieu of the acceptable forms of proof listed herein.

The Borough Commissioner/Superintendent will review the submission and forward the request, along with a recommendation to the Assistant Commissioner for Borough Operations. The Assistant Commissioner for Borough Operations will review the additional documentation and the recommendation of the Borough Commissioner/Superintendent and will advise the Borough Commissioner/Superintendent of Department's determination.
Dear Taxpayer:

You are hereby notified that the above property was assessed on the "ANNUAL RECORD OF ASSESSED VALUATION OF REAL ESTATE" for the fiscal year July 1, 1989 to June 30, 1990, as follows:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual</td>
<td>$2,170,000</td>
<td>$1,989,000</td>
</tr>
</tbody>
</table>

The Tentative Assessed Valuation of this property for the fiscal year beginning July 1, 1990 will be as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Actual 1990/1991 Assessed Valuation</th>
<th>Change from Prior Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual</td>
<td>$2,340,000</td>
<td>170,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Transitional 1990/1991 Assessed Valuation</th>
<th>Change from Prior Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transitional</td>
<td>$2,111,000</td>
<td>122,000</td>
</tr>
</tbody>
</table>

The 1989/1990 and Tentative 1990/1991 Exempt Valuations of this property are as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Actual 1989/1990 Exempt Valuation</th>
<th>$0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual</td>
<td>$0</td>
<td></td>
</tr>
<tr>
<td>Transitional</td>
<td>$0</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Actual 1990/1991 Exempt Valuation</th>
<th>$2,340,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual</td>
<td>$2,340,000</td>
<td></td>
</tr>
<tr>
<td>Transitional</td>
<td>$2,111,000</td>
<td></td>
</tr>
</tbody>
</table>

Unless there are adjustments, your 1990/1991 Real Estate Tax Bill will be based on an assessed valuation of $2,111,000 minus any exemption amount indicated above.

Please refer to the enclosed attachment which describes the notice and the procedure for filing an "Application for Correction".
BILL FOR REAL ESTATE TAXES
BOROUGH OF MANHATTAN
TAX YEAR JULY 1, 1988 TO JUNE 30, 1989

1. RETAIN THIS PORTION FOR YOUR RECORDS

NEW YORK UNIVERSITY
ADDRESS OF PROPERTY
96-02 TRINITY PLACE
LOT 102 X 127

PARCEL SIZE
OWNER OF RECORD

REO 00988
N.Y.U. CONT 500 KMBL HL
22 WAVERLY PLACE
NEW YORK, N.Y. 10003

ASSESSED VALUATION
4,540,000

TAXABLE VALUATION

SCHOOL RATE PER $100 0.00
TOTAL TAX 1988-89 .00

REAL ESTATE RATE PER $100 0.00

EFFECTIVE LOCAL ASSISTANCE FROM
NEW YORK STATE DURING 1988/1989
$14,540,000

EXEMPT COLLEGE UNIVERSITY 4,540,000

$15,726,535,234

2.00% PER ANNUM
ALLOWABLE DISCOUNT
SEE REVERSE SIDE

TOTAL DISCOUNT IF PAID ON OR BEFORE JULY 1, 1989
TOTAL TAX DUE 1988-89 IF
2.00% DISCOUNT IS NOT PAID BEFORE JULY 1, 1989

INTEREST AT THE RATE OF 7% PER ANNUM WILL BE CHARGED IF THE TAX IS NOT PAID BY THE 15TH DAY OF THE MONTH IN WHICH IT IS DUE.

SEE REVERSE SIDE FOR DISCOUNT BENEFITS AND INFORMATION ON ARREARS AND INTEREST RATES.

PAYMENTS MAY BE MADE TO:
CITY COLLECTOR
BOX 97
NEW YORK, N.Y. 10008-0092

CASH PAYMENTS MAY BE MADE TO ANY BOROUGH OFFICE OF
THE CITY COLLECTOR.
MON- FRI. 9 AM TO 3 PM
BAM-JPN FOR PERIOD FROM
JUNE 10, 1988 TO JULY 13, 1988

ESTIMATED LOCAL ASSISTANCE FROM
NEW YORK STATE DURING 1988/1989
$14,540,000

SEE REVERSE SIDE IF THE WORD
"ARREARS" APPEARS BELOW

1/ 52/ 1
**Mandated Private Elevator Inspection**

- Elevator Violation Retrospection
- Replacement / Modification Sign-off

### Elevator Test Report

- 2 Year Test
- 3 Year Test
- 5 Year Test

### Approval Information

#### Approved Elevator Inspection Agency
- Otis Elevator Company
- License/Number: 56-74
- Address: 193 Spears Avenue
- City: Pelham
- State: NY
- ZIP: 10803

#### Owner Information
- Name: Lavelle School for the Blind
- Address: 3830 Paulding Avenue
- City: Bronx
- State: NY
- ZIP: 10469

### Inspection/Test Date: 3/21/90

<table>
<thead>
<tr>
<th>Device Number</th>
<th>Device Type</th>
<th>Number of Elevators Filing For</th>
<th>Inspection/Test Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>3814</td>
<td>Passenger</td>
<td>X</td>
<td>Satisfactory or Acceptable</td>
</tr>
<tr>
<td>Violation Number</td>
<td>Freight</td>
<td>Moving Walk</td>
<td>Unsatisfactory or Not Acceptable</td>
</tr>
<tr>
<td>Escalator</td>
<td>Sidewalk</td>
<td>Passenger</td>
<td>Manlift</td>
</tr>
<tr>
<td>Freight</td>
<td>Sidewalk</td>
<td>Escalator</td>
<td>Wheelchair Lift</td>
</tr>
<tr>
<td>Passenger</td>
<td>Sidewalk</td>
<td>Escalator</td>
<td>Elevator - Public</td>
</tr>
<tr>
<td>Freight</td>
<td>Sidewalk</td>
<td>Escalator</td>
<td>Elevator - Public</td>
</tr>
<tr>
<td>Passenger</td>
<td>Sidewalk</td>
<td>Escalator</td>
<td>Elevator - Public</td>
</tr>
</tbody>
</table>

**Warning:**

- The elevators described above and attached hereto have been inspected and tested by the above-named Approved Elevator Inspection Agency in accordance with all applicable Code Provisions and Departmental Rules, Regulations and Directives. The results of these inspections are indicated above. A copy of this report has been sent to the owner of the building.

**Inspection Agency Director Name:** Joseph P. Carfora
- Signature: [Signature]
- Date: 3/21/90

**Owner Name:** [Name]
- Signature: [Signature]
- Date: 3/21/90

- It is unlawful to give to a city employee, or for a city employee to accept, any benefit, money or otherwise, either as payment or for property performing the job in exchange for special consideration. Violation is punishable by imprisonment of fine or both.
**EX LAND:** $142,000
**TOTAL:** $17,234,000

**EXEMPTION 1605 (55120) MUSEUM**

<table>
<thead>
<tr>
<th>TRANSITIONAL VALUES **</th>
<th><strong>AV LAND</strong></th>
<th><strong>AV TOTAL</strong></th>
<th><strong>EX LAND</strong></th>
<th><strong>EX TOTAL</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>1/91</td>
<td>14,452,000</td>
<td>17,234,000</td>
<td>14,452,000</td>
<td>17,234,000</td>
</tr>
</tbody>
</table>

**PRINT SCREEN**

**NEXT BLOCK-LOT**

**PREVIOUS BLOCK-LOT**

**DEPARTMENT OF FINANCE**

**REAL PROPERTY ASSESSMENT BUREAU**

**Borough of Manhattan**

I hereby certify that this is a true copy of the record of the assessed valuation of the property above noted for the fiscal year July 1st, 1990 to June 30th, 1991.

Dated, New York: September 21, 1990

Certified By: [Signature]

**MUSEUM**

**EX TOTAL:** $31,590,000
NON-MAYORAL AGENCIES

Health & Hospitals Corporation
OTB
Housing Authority
Board of Elections
Public Development Corporation
Financial Services Corporation
NYC Business Assistance Corporation
Business Relocation Assistance Corporation
Board of Education
Industrial Technical Assistance Corporation
School Construction Authority
Water Board
Water Finance Authority
Industrial Development Corporation
Housing Development Corporation
Overall Economic Development Corporation
Transit Authority
Brooklyn Navy Yard Development Corporation
City University of New York