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DEPARTMENT OF BUILDINGS

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

RU DOLPH J. RINALDI, Commissioner

MARY G. CARR
Assistant Commissioner
Administration
(212) 312-8055

ISSUANCE #389

**ADMINISTRATION
POLICY AND PROCEDURE NOTICE #1/93**

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Superseded: Administration PPN #8/91, Fee Exemption Determination and Acceptable Proof of Fee Exempt Status.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

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. 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 PWL 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 and 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.



FINANCE

KATHLEEN GRIMM
ACTING COMMISSIONER OF FINANCE

The City of New York
Department of Finance
Property Division
Municipal Building
New York, N.Y. 10007

Jeffrey Schanback
Deputy Commissioner

014110

JANUARY 16, 1990

4133810001 1
HOMES FOR THE HOMELESS
44 COOPER SQ. SUITE 3R
NEW YORK N Y 10003

PROPERTY ADDRESS:
17515 149 ROAD
BOROUGH: QUEENS
BLOCK: 13381
LOT: 1
TAX CLASS: 4
DISTRICT: 45

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:

| | | |
|--------------|------------------------------|-------------|
| ACTUAL | 1989/1990 Assessed Valuation | \$2,170,000 |
| TRANSITIONAL | 1989/1990 Assessed Valuation | \$1,989,000 |

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

| | | |
|--------------|------------------------------|-------------|
| ACTUAL | 1990/1991 Assessed Valuation | \$2,340,000 |
| | CHANGE FROM PRIOR YEAR | 170,000 |
| TRANSITIONAL | 1990/1991 Assessed Valuation | \$2,111,000 |
| | CHANGE FROM PRIOR YEAR | 122,000 |

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

| | | |
|--------------|----------------------------|-------------|
| ACTUAL | 1989/1990 Exempt Valuation | \$0 |
| TRANSITIONAL | 1989/1990 Exempt Valuation | \$0 |
| ACTUAL | 1990/1991 Exempt Valuation | \$2,340,000 |
| TRANSITIONAL | 1990/1991 Exempt Valuation | \$2,111,000 |

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".

OFFICE OF THE CITY CLERK
 DEPARTMENT OF FINANCE
 BUREAU OF CITY COLLECTIONS
 20 ROCK PLAZA
 NEW YORK, NY 10004

BILL FOR REAL ESTATE TAXES

BOROUGH OF MANHATTAN

TAX YEAR JULY 1, 1988 TO JUNE 30, 1989



1/ 527 1 RETAIN THIS PORTION FOR YOUR RECORDS

NOTE: THE BOROUGH OFFICE OF THE REAL PROPERTY ASSESSMENT BUREAU IF THE DESCRIPTION OF PROPERTY IS INCORRECT OR MISSING. SEE REVERSE SIDE FOR ADDRESSES

| OWNER OF RECORD | ADDRESS OF PROPERTY | PARCEL SIZE |
|---------------------|----------------------------|-------------|
| NEW YORK UNIVERSITY | 102 96-02 TRINITY PLACE | 102 X 127 |

CHECK BLOCK AND LOT NUMBER

| BLOCK | LOT | C | PLUG CODE |
|-------|-----|---|--------------|
| 52 | 1 | 9 | 46 |

| ASSESSED VALUATION |
|--------------------|
| 4,540,000 |

EXEMPT-COLLEGE-UNIVERSITY 4,540,000

REQ 00988
 N.Y.U. XCONT 500 KMBL HL
 22 HAVERLY PLACE
 NEW YORK, N.Y. 10003

TAXABLE VALUATION 0

| | |
|----------------------------|------------------|
| SCHOOL RATE PER \$100 | SCHOOL |
| ***** NGT ***** | APPLICABLE ***** |
| REAL ESTATE RATE PER \$100 | REAL ESTATE |
| ASSESSED VALUATION 9.582 | TAX .00 |

| | |
|-----------------------|-------------------------------------|
| TOTAL TAX 1988-89 .00 | ACTUAL ASSESSED VALUATION 5,670,000 |
|-----------------------|-------------------------------------|

THE PERIOD FOR PROTESTING ASSESSED VALUATION FOR 1989-90 ON ONE, TWO AND THREE FAMILY DWELLINGS IS JANUARY 15, 1989 - MARCH 15, 1989. ON ALL OTHER PROPERTIES FROM JANUARY 15, 1989 - MARCH 1, 1989.

1.305

YOUR TAX IS DUE IN TWO INSTALLMENTS ON JULY 1, 1989 AND JANUARY 1, 1989. THE APPROPRIATE BILL MUST BE DETACHED AND FORWARDED WITH REMITTANCE WHEN PAYMENT IS MADE. IF PAYMENT OF THE TAX IS NOT MADE BY THE 15TH DAY OF THE MONTH IN WHICH IT IS DUE, INTEREST IS PAYABLE FROM THE FIRST DAY OF THE MONTH IN WHICH PAYMENT IS DUE UNTIL THE DATE PAID. MAKE CHECK OR MONEY ORDER PAYABLE TO: CITY COLLECTOR.

PAYMENTS MAY BE MAILED TO:

CITY COLLECTOR
 BOX 92
 NEW YORK, N.Y. 10008-0092

YOUR CANCELLED CHECK IS YOUR RECEIPT. PLEASE DO NOT MAIL CASH. RECEIPTS WILL NOT BE PROVIDED UNLESS YOU HAVE CHECKED OFF THE APPROPRIATE BOX ON EACH BILL. A \$10.00 SERVICE CHARGE WILL BE ASSESSED FOR EACH DISHONORED CHECK.

CASH PAYMENTS MAY BE MADE TO ANY BOROUGH OFFICE OF THE CITY COLLECTOR.

MON-FRI 9 AM TO 3 PM
 (SUN 12 PM TO 3 PM FOR PERIOD FROM JUNE 20, 1988 TO JULY 15, 1988)

1/ 527 1

| | |
|---|--|
| ESTIMATED LOCAL ASSISTANCE FROM NEW YORK STATE DURING 1988/1989 | SEE REVERSE SIDE IF THE WORD "ARREARS" APPEARS BELOW |
| \$5,726,535,234 | |

| | | |
|---|--|---|
| 2.00 % PER ANNUM ALLOWABLE DISCOUNT. SEE REVERSE SIDE | TOTAL DISCOUNT IF PAID ON OR BEFORE JULY 1, 1989 .00 | TOTAL TAX DUE 1988-1989 IF PAID ON OR BEFORE JULY 1, 1989 .00 |
|---|--|---|

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.

| | | |
|---------------|------------------|---------------|
| 1st HALF PAID | FOR YOUR RECORDS | 2nd HALF PAID |
|---------------|------------------|---------------|

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

11-71A

Date Received 3/2
3/23/90 Fee Paid None

DEPARTMENT OF BUILDINGS

1. Applicant Information

Location Bronx
Address 3830 Paulding Avenue
Block 4703 Lot 1 BIN
Application Number (if applicable)

2. Inspection Type

Mandated Private Elevator Inspection
 Elevator Violation Reinspection
 Replacement / Modification Sign-off
 Elevator Test Report
 2 Year Test
 3 Year Test
 5 Year Test

3. Fee Status

Fee Exempt (Proof Required) Fee

4. Approved Elevator Inspection Agency

Name Otis Elevator Company
License/Certificate Number 56-74
Address 143 Sparks Avenue
City Pelham
State NY ZIP 10803 Phone 914-738-2131
Inspector Name Terrance T. Alimnaugh

5. Owner Information

Name
Title
Business Name Lavelle School for the Blind
Address 3830 Paulding Avenue
City Bronx
State NY ZIP 10469 Phone 882-1212

6. Inspection Results Information

Inspection/Test Date 3/21/90 Number of Elevators Filing For 1

| Device Number | Device Type | Inspection/Test Status |
|------------------|---|--|
| <u>3814</u> | <input checked="" type="checkbox"/> Passenger | <input checked="" type="checkbox"/> Satisfactory or Acceptable |
| | <input type="checkbox"/> Freight | |
| Violation Number | <input type="checkbox"/> Escalator | <input type="checkbox"/> Unsatisfactory or Not Acceptable |
| | <input type="checkbox"/> Sidewalk | |
| Device Number | <input type="checkbox"/> Passenger | <input type="checkbox"/> Satisfactory or Acceptable |
| | <input type="checkbox"/> Freight | |
| Violation Number | <input type="checkbox"/> Escalator | <input type="checkbox"/> Unsatisfactory or Not Acceptable |
| | <input type="checkbox"/> Sidewalk | |
| Device Number | <input type="checkbox"/> Passenger | <input type="checkbox"/> Satisfactory or Acceptable |
| | <input type="checkbox"/> Freight | |
| Violation Number | <input type="checkbox"/> Escalator | <input type="checkbox"/> Unsatisfactory or Not Acceptable |
| | <input type="checkbox"/> Sidewalk | |
| Device Number | <input type="checkbox"/> Passenger | <input type="checkbox"/> Satisfactory or Acceptable |
| | <input type="checkbox"/> Freight | |
| Violation Number | <input type="checkbox"/> Escalator | <input type="checkbox"/> Unsatisfactory or Not Acceptable |
| | <input type="checkbox"/> Sidewalk | |

7. Statement and Signatures

The elevator(s) described above and on attached sheets have been inspected/tested by the above named Approved Elevator Inspection Agency in accordance with all Administrative Code Provisions and Departmental Rules, Regulations and Directives. The results of these inspections/tests are indicated above. A copy of this report has been given to the owner of the building.

Violation of any statement is a misdemeanor under Section 26-124 of the Administrative Code and is punishable by a fine or imprisonment, or both.

It is unlawful to give to a city employee, or for a city employee to accept, any benefit, monetary or otherwise, either as a gratuity for properly performing the job or in exchange for special consideration. Violation is punishable by imprisonment or fine or both.

Inspection Agency Director Name Joseph P. Carfora
Signature Joseph P. Carfora Date 3/21/90
Owner Name Marie Baxter
Signature Marie Baxter Date 3/21/90

8. Attachments/Sheets Submitted

Sheet Number 1 of 1 sheets

Inspected by Joseph P. Carfora
Date 3/21/90
Inspector's Signature Joseph P. Carfora
Date 3/21/90
Inspector's Title Inspector

ELV-3 (Rev. 11/88)

PAD SECTION 5 VOLUME 8 IN MANHATTAN BLOCK 1385 LOT 1
THE FRICK COLLECTION 295 S AVENUE
PLACES OF PUBLIC ASSEMBLY: INDOOR MUSEUM

NOS 07514
SEC 2 DIST 25
10001 CLASS 4

ACTUAL VALUES **
AV LAND 31,590,000
AV TOTAL 35,100,000
EX LAND 31,590,000
EX TOTAL 35,100,000

EXEMPTION 1605 (25120) MUSEUM
TRANSITIONAL VALUES **
AV LAND 14,452,000
AV TOTAL 17,234,000
EX LAND 14,452,000
EX TOTAL 17,234,000

CITY OF NEW YORK
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 named for the fiscal year July 1st, 19 90 to July 31st, 19 91.
Dated, New York, September 21, 19 90
Certified By: V. Warner

PRINT SCREEN
NEXT BLOCK-LOT
PREVIOUS BLOCK-LOT
PPS DESCRIPTIVE SCREEN
11 DETAILED EXEMPT SCREEN

N O N - M A Y O R A L A G E N C I E S

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