



## **Water & Sewer Exemption for NYC Nonprofit and Religious Organizations**

**The NYC Department of Environmental Protection (DEP) – Water & Sewer** is in charge of billing and exemptions. While many nonprofit and religious property owners may have an exemption for real property taxes, they may not have a water & sewer exemption. Only about half (1/2) of the properties in the City which are real property tax exempt also are eligible for water & sewer exemptions.

### **Only the following uses are eligible for exemption:**

Hospitals & Clinics, Orphanages, Homes for the aged, Shelters for the homeless, Day care centers, Emergency relief centers, Public baths, Free school societies, Free circulation libraries, Veteran firefighters' associations, Social settlements, Religious sites exclusively for public worship, Nonpublic school up to grade 12, military veterans' associations and voluntary ambulance corps.

### **Please Note:**

There is a caveat to the above exempt use list. Under the law there are usage/billing caps on the exemption which increased each year. As of 2006 the limit for a full exemption was up to \$15,000, above that amount there is only a 50% exemption and above \$30,000 there is no exemption for water & sewer use. This limitation generally affects larger organizations that can charge for their services and/or get reimbursed for expenses by governmental agencies. Hospitals and charitable organizations with swimming pools generally fall into this category.

### **Also Note:**

There are no more partial exemptions. Since 1995 every building must be metered and if there are exempt use and non-exempt use at the same site, the only way to obtain an exemption is to have separate metering. Exemptions are not retroactive. If your organization has old bills, there is no way to make the exemption retroactive. You must pay the old non-exempt bills.

### **What to Do:**

If your organization, has received bills for water & sewer charges, they should not be ignored. You need to find out why your organization is being charged by NYC. The charges will not go away unless you affirmatively do something.

### **Exemption Procedure:**

To start the exemption procedure you need to obtain the application form from DEP. Go to the DEP website to download the form and instructions - [http://www.nyc.gov/html/dep/html/forms\\_and\\_permits/wsforms.shtml](http://www.nyc.gov/html/dep/html/forms_and_permits/wsforms.shtml). DEP will send out an inspector after you have sent in the form and required documentation.