




Susan M. Donoghue
Commissioner

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Parks & Recreation

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To: File
From: Sue Donoghue, Commissioner 
CC: Alessandro Olivieri
Re: Variance for NYC Parks Rule §2-09(b)
Date: March 4, 2025

Pursuant to my authority under § 533(a)(9) of the New York City Charter to establish and enforce rules for the use, governance, and protection of public and of all property under the charge or control New York City Department of Parks & Recreation (“NYC Parks”), I hereby grant a variance pursuant to Title 56 § 1-01(c) of the Rules of the City of New York, regarding a portion of Title 56 § 2-09(b), of the Rules of the City of New York.

On November 1, 2024, Parks promulgated rule changes regarding athletic field permits. Under the updated rules, For Profit organizations receiving Youth permits are required to pay permit fees, but Youth permits given to Not For Profit organizations remain free. Based upon conversations with a number of youth organizations, this rule change created an undue hardship for certain youth groups that had allowed their Internal Revenue Service (“IRS”) 501 (c)(3) exempt status to lapse, or who had applied for exempt status, but who had not yet received approval from the IRS of such status. This includes smaller youth organizations who have experienced leadership changes over recent years or who were otherwise unaware of the option to register as a 501(c)(3) not-for-profit organization. This variance shall allow such organizations, who would otherwise qualify as a Not For Profit as defined in § 2-12(a) time to restore their exempt status, or obtain such status without paying for Youth permit fees while they await the IRS’ determination. This variance will further one of the rule changes’ goals of ensuring greater equity and fair access for non-profit and smaller local organizations.

While the variance regarding § 2-09(b) is in effect, not-for-profit organizations who have allowed their IRS exempt status under IRC Section 501(c)(3) to lapse and applied to restore their status or who have applied for exempt status under IRC Section 501(c)(3) before March 3, 2025, but who have not received approval from the IRS prior to applying for Youth permits, will not be subject to permit fees. This variance shall be effective from March 4, 2025, until October 31, 2025.