



CITY OF NEW YORK

**MANHATTAN COMMUNITY BOARD FOUR**

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**JOHN WEIS**  
Chair

**ROBERT J. BENFATTO, JR., ESQ.**  
District Manager

July 21, 2010

NYS Department of Taxation and  
Finance, Income Franchise Desk Audit  
Bureau (IFDAB)  
Administration – I.R. Unit  
W.A. Harriman Campus, Bld. 9 Rm 449  
Albany, N.Y. 12227

New York City Department of Finance  
Office of Tax Enforcement  
345 Adams Street, 13th Floor  
Brooklyn, NY 11201

**Re: Women In Need, Inc.  
Record Owner of the Premises known as 341 West 51<sup>st</sup> Street**

Ladies and Gentlemen:

Manhattan Community Board 4 (CB4) is writing to your offices regarding the property owned by Women in Need (WIN) located at 341 West 51<sup>st</sup> Street (“Premises”). WIN currently leases said Premises to Jazz Hostels, a for-profit, transient hotel operator. We believe that this is in violation of the Certificate of Occupancy, which designates the building to for a Single Room Occupancy use only. Moreover, we are concerned that due to the not-for-profit status of WIN, they or their tenant, Jazz Hostels, may be failing to pay appropriate hotel taxes due the City and State of New York.

It is our understanding that WIN is a 501c3 organization that has been providing care to homeless and disadvantaged women and their children for 28 years. Indeed, the organization serves over 10,000 individuals each year. According to WIN’s Executive Director, it has operated a family shelter at the Premises for more than 20 years. This shelter was, at one time, funded partially by the City of New York. After failing to successfully negotiate a contract with the City of New York to subsidize its program at the Premises, WIN now leases the Premises to Jazz Hostels, a for profit company that operates a youth hostel / hotel.

The Certificate of Occupancy for the Premises clearly states that the building may only be used as a Single Room Occupancy as it is zoned R8 – a residential district. This is a residential use, not a commercial use, and typically supports individuals who are one step away from homelessness. Indeed, many SRO residents live permanently at these facilities. Unfortunately, WIN’s current tenant, Jazz Hostels is apparently using the Premises as a hotel, marketing dormitory style rooms to a younger crowd; a practice which is dangerous, not in compliance with fire, egress and other safety codes and not

compatible with adjacent residential uses. We refer you to Jazz Hostel's website pertaining to the use of the Premises: <http://www.jazzhostels.com/jazzontimesquare.php>

Approximately 20 years ago, when WIN acquired the Premises, CB4 supported WIN's proposal to own and operate a shelter at this location. It is only with grave concern that we now, after attempting to reach out unsuccessfully to WIN, write to your offices to enquire whether the organization is in compliance with local, city and state taxation regulations.

CB4 has urged WIN to consider use, lease or sale of the property that is compliant with local zoning laws, the certificate of occupancy, non-profit laws and other regulations that would help promote a healthy diverse residential community. Whether the current lease is short term or long term, the transient commercial use endangers our neighborhood and robs the community of much needed low income housing.

In sum, as your offices are well aware, using buildings that are zoned for residential uses as a commercial space is a growing problem in our community. Such use deprives our community of permanent rental units that would otherwise be affordable, disrupts the lives of the residents who live nearby and ironically, increases displacement pressures on more vulnerable populations, including those served by WIN. Additionally, such uses in these hard economic times may affect City revenue, thereby depriving our community of funds that support affordable housing programs.

We look forward to your response as to the whether WIN's current commercial lease and the revenue generated wherefrom is in compliance with City and State taxation regulations governing not-for-profit organizations.

Sincerely,



John Weis, Chair  
Manhattan Community Board 4



Elisa Gerontianos, Co-Chair  
Clinton/Hell's Kitchen Land Use Committee



Sarah Desmond, Co-Chair  
Clinton/Hell's Kitchen Land Use Committee

cc: NYC Council Speaker Christine Quinn  
NYC Council Member Gale Brewer  
Manhattan Borough President Scott Stringer  
NYS Assemblyman Richard Gottfried  
NYS Senator Liz Kruger  
WIN – Bonnie Stone