

4802

2013-2014 Regular Sessions

I N   S E N A T E

April 24, 2013

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Introduced by Sen. LANZA -- read twice and ordered printed, and when printed to be committed to the Committee on Cities

AN ACT to amend the real property tax law, in relation to a green roof tax abatement for certain properties in a city of one million or more persons

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1     Section 1. Subdivision 10 of section 499-aaa of the real property tax  
2     law, as added by chapter 461 of the laws of 2008, is amended to read as  
3     follows:  
4     10. "Green roof" shall mean an addition to a roof of an eligible  
5     building that covers at least fifty percent of such building's eligible  
6     rooftop space and includes (a) a weatherproof and waterproof roofing  
7     membrane layer that complies with local construction and fire codes, (b)  
8     a root barrier layer, (c) an insulation layer that complies with the  
9     Energy Conservation Construction Code of New York state and local  
10    construction and fire codes, (d) a drainage layer that complies with  
11    local construction and fire codes and is designed so the drains can be  
12    inspected and cleaned, (e) a growth medium, including natural or simu-  
13    lated soil, with a depth of at least two inches, (f) if the depth of the  
14    growth medium is less than three inches, an independent water holding  
15    layer that is designed to prevent the rapid drying of the growth medium,  
16    such as a non-woven fabric, pad or foam mat OR CONTROLLED FLOW ROOF  
17    DRAIN, unless the green roof is certified not to need regular irrigation  
18    to maintain live plants, and (g) a vegetation layer, at least eighty  
19    percent of which must be covered by live plants such as (I) sedum or  
20    equally drought resistant and hardy plant species, (II) NATIVE PLANT  
21    SPECIES, AND/OR (III) AGRICULTURAL PLANT SPECIES.  
22    S 2. Subdivision 1 of section 499-bbb of the real property tax law, as  
23    added by chapter 461 of the laws of 2008, is amended to read as follows:

EXPLANATION--Matter in *ITALICS* (underscored) is new; matter in brackets  
[ ] is old law to be omitted.

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1 1. (A) The amount of such tax abatement FOR ANY TAX YEAR COMMENCING ON  
2 OR AFTER JULY FIRST, TWO THOUSAND NINE AND ENDING ON OR BEFORE JUNE  
3 THIRTIETH, TWO THOUSAND FOURTEEN shall be four dollars and fifty cents  
4 per square foot of a green roof pursuant to an approved application for  
5 tax abatement; provided, however, that the amount of such tax abatement  
6 shall not exceed the lesser of [(a)] (I) one hundred thousand dollars or  
7 [(b)] (II) the tax liability for the eligible building in the tax year  
8 in which the tax abatement is taken.

9 (B) THE AMOUNT OF SUCH TAX ABATEMENT FOR ANY TAX YEAR COMMENCING ON OR  
10 AFTER JULY FIRST, TWO THOUSAND FOURTEEN AND ENDING ON OR BEFORE JUNE  
11 THIRTIETH, TWO THOUSAND NINETEEN, SHALL BE FIVE DOLLARS AND TWENTY-THREE  
12 CENTS PER SQUARE FOOT OF A GREEN ROOF PURSUANT TO AN APPROVED APPLICA-  
13 TION FOR TAX ABATEMENT; PROVIDED, HOWEVER, THAT THE AMOUNT OF SUCH TAX  
14 ABATEMENT SHALL NOT EXCEED THE LESSER OF (I) TWO HUNDRED THOUSAND  
15 DOLLARS OR (II) THE TAX LIABILITY FOR THE ELIGIBLE BUILDING IN THE TAX  
16 YEAR IN WHICH THE TAX ABATEMENT IS TAKEN.

17 (C) NOTWITHSTANDING PARAGRAPH (B) OF THIS SUBDIVISION, THE AGGREGATE  
18 AMOUNT OF TAX ABATEMENTS ALLOWED UNDER THIS SUBDIVISION FOR THE TAX YEAR  
19 COMMENCING JULY FIRST, TWO THOUSAND FOURTEEN AND ENDING JUNE THIRTIETH  
20 TWO THOUSAND FIFTEEN SHALL BE A MAXIMUM OF SEVEN HUNDRED FIFTY THOUSAND  
21 DOLLARS, AND THE AGGREGATE AMOUNT OF TAX ABATEMENTS ALLOWED UNDER THIS  
22 SUBDIVISION FOR ANY TAX YEAR COMMENCING ON OR AFTER JULY FIRST, TWO  
23 THOUSAND FIFTEEN AND ENDING ON OR BEFORE JUNE THIRTIETH, TWO THOUSAND  
24 NINETEEN SHALL BE A MAXIMUM OF ONE MILLION DOLLARS. NO TAX ABATEMENTS  
25 SHALL BE ALLOWED UNDER THIS SUBDIVISION FOR ANY TAX YEAR COMMENCING ON  
26 OR AFTER JULY FIRST, TWO THOUSAND NINETEEN. SUCH AGGREGATE AMOUNT OF TAX  
27 ABATEMENTS SHALL BE ALLOCATED BY THE DEPARTMENT OF FINANCE ON A PRO RATA  
28 BASIS AMONG APPLICANTS WHOSE APPLICATIONS HAVE BEEN APPROVED BY A DESIG-  
29 NATED AGENCY. IF SUCH ALLOCATION IS NOT MADE PRIOR TO THE DATE THAT THE  
30 REAL PROPERTY TAX BILL, STATEMENT OF ACCOUNT OR OTHER SIMILAR BILL OR  
31 STATEMENT IS PREPARED, THEN THE DEPARTMENT OF FINANCE SHALL, AS NECES-  
32 SARY, AFTER SUCH ALLOCATION IS MADE, SUBMIT AN AMENDED REAL PROPERTY TAX  
33 BILL, STATEMENT OF ACCOUNT OR OTHER SIMILAR BILL OR STATEMENT TO ANY  
34 APPLICANT WHOSE ABATEMENT MUST BE ADJUSTED TO REFLECT SUCH ALLOCATION.  
35 NOTHING IN THIS PARAGRAPH SHALL BE DEEMED TO AFFECT THE OBLIGATION OF  
36 ANY TAXPAYER UNDER APPLICABLE LAW WITH RESPECT TO THE PAYMENT OF ANY  
37 INSTALLMENT OF REAL PROPERTY TAX FOR THE FISCAL YEAR AS TO WHICH SUCH  
38 ALLOCATION IS MADE, WHICH WAS DUE AND PAYABLE PRIOR TO THE DATE SUCH  
39 AMENDED REAL PROPERTY TAX BILLS ARE SENT, AND THE DEPARTMENT OF FINANCE  
40 SHALL BE AUTHORIZED TO DETERMINE THE DATE ON WHICH AMENDED BILLS ARE TO  
41 BE SENT AND THE INSTALLMENTS OF REAL PROPERTY TAX WHICH ARE TO BE  
42 REFLECTED THEREIN.

43 S 3. Subdivision 1 of section 499-ccc of the real property tax law, as  
44 added by chapter 461 of the laws of 2008, is amended to read as follows:

45 1. To obtain a tax abatement pursuant to this title, an applicant must  
46 file an application for tax abatement, which may be filed on or after  
47 January first, two thousand nine, and on or before March fifteenth, two  
48 thousand [thirteen] EIGHTEEN.

49 S 4. This act shall take effect immediately.