

9305

I N A S S E M B L Y

February 15, 2012

Introduced by M. of A. CRESPO -- read once and referred to the Committee
on Real Property Taxation

AN ACT to amend the real property tax law and the education law, in
relation to a green walls 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 ASSEM-
BLY, DO ENACT AS FOLLOWS:

1 Section 1. The title heading of title 4-B of article 4 of the real
2 property tax law, as added by chapter 461 of the laws of 2008, is
3 amended to read as follows:

4 GREEN ROOF/GREEN WALLS

5 TAX ABATEMENT FOR CERTAIN PROPERTIES

6 IN A CITY OF ONE MILLION OR MORE PERSONS

7 S 2. Subdivisions 2 and 7 of section 499-aaa of the real property tax
8 law, as added by chapter 461 of the laws of 2008, are amended and three
9 new subdivisions 11, 12, and 13 are added to read as follows:

10 2. "Application for tax abatement" shall mean an application for a
11 green roof AND/OR GREEN WALLS tax abatement pursuant to [section four
12 hundred ninety-nine-ccc of] this title.

13 7. "Eligible building" shall mean a class one, class two or class four
14 real property, as defined in subdivision one of section eighteen hundred
15 two of this chapter, located within a city having a population of one
16 million or more persons. No building shall be eligible for more than one
17 tax abatement FOR ADDITION OF A GREEN ROOF OR FOR MORE THAN ONE TAX
18 ABATEMENT FOR ADDITION OF ONE OR MORE GREEN WALLS pursuant to this
19 title.

20 11. "GREEN WALL" SHALL MEAN AN ADDITION TO ONE OR MORE EXTERIOR WALLS
21 OF AN ELIGIBLE BUILDING THAT IS APPROVED FOR USE PURSUANT TO APPLICABLE
22 FIRE AND CONSTRUCTION CODES AND IS: (A) A GREEN FACADE; OR (B) A LIVING
23 WALL.

24 12. "GREEN FACADE" SHALL MEAN AN ADDITION TO A BUILDING'S EXTERIOR
25 WALL CONSISTING OF CLIMBING PLANTS OR CASCADING GROUNDCOVERS WHICH ARE
26 TRAINED TO COVER MODULAR TRELLIS PANELS, CABLE AND/OR WIRE-ROPE NET
27 SYSTEMS, OR OTHER SUPPORTING STRUCTURES.

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

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1 13. "LIVING WALL" SHALL MEAN AN ADDITION TO A BUILDING'S EXTERIOR WALL
2 CONSISTING OF PLANTS THAT COVER PRE-VEGETATED PANELS, VERTICAL MODULES
3 OR PLANTED BLANKETS THAT ARE FIXED VERTICALLY TO A STRUCTURAL WALL OR
4 FRAME.

5 S 3. Subdivision 1 of section 499-bbb of the real property tax law, as
6 added by chapter 461 of the laws of 2008, is amended and two new subdi-
7 visions 1-a and 1-b are added to read as follows:

8 1. The amount of such tax abatement FOR A GREEN ROOF shall be four
9 dollars and fifty cents per square foot of a green roof pursuant to an
10 approved application for tax abatement; provided, however, that the
11 amount of such tax abatement shall not exceed the lesser of (a) one
12 hundred thousand dollars or (b) the tax liability for the eligible
13 building in the tax year in which the tax abatement is taken.

14 1-A. THE AMOUNT OF SUCH TAX ABATEMENT FOR GREEN WALLS SHALL BE ESTAB-
15 LISHED BY THE DEPARTMENT OF FINANCE, WHICH MAY VARY SUCH AMOUNT BASED ON
16 DIFFERENCES IN THE CHARACTERISTICS AND ANTICIPATED PUBLIC BENEFITS OF
17 DIFFERENT TYPES OF GREEN WALL DESIGN, BUT NO SUCH AMOUNT SHALL BE LESS
18 THAN ONE DOLLAR AND FIFTY CENTS NOR MORE THAN THREE DOLLARS PER SQUARE
19 FOOT OF A GREEN WALL PURSUANT TO AN APPROVED APPLICATION FOR TAX ABATE-
20 MENT; PROVIDED, HOWEVER, THAT THE AMOUNT OF SUCH TAX ABATEMENT SHALL NOT
21 EXCEED THE LESSER OF: (A) AN AMOUNT EQUAL TO THE APPROVED AMOUNT PER
22 SQUARE FOOT TIMES A FACTOR OF TWENTY THOUSAND; OR (B) THE TAX LIABILITY
23 FOR THE ELIGIBLE BUILDING IN THE TAX YEAR IN WHICH THE TAX ABATEMENT IS
24 TAKEN.

25 1-B. AN ELIGIBLE BUILDING MAY APPLY FOR BOTH A GREEN ROOF AND A GREEN
26 WALLS TAX ABATEMENT. THE AMOUNT OF THE COMBINED TAX ABATEMENT FOR SUCH
27 BUILDING AND THE MAXIMUM AMOUNT NOT TO BE EXCEEDED SHALL BE CALCULATED
28 SEPARATELY FOR EACH APPLICATION; PROVIDED, HOWEVER, THAT IN NO EVENT
29 SHALL THE COMBINED AMOUNT OF SUCH TAX ABATEMENTS EXCEED THE TAX LIABIL-
30 ITY FOR THE ELIGIBLE BUILDING IN THE TAX YEAR IN WHICH THE TAX ABATEMENT
31 IS TAKEN.

32 S 4. The real property tax law is amended by adding a new section
33 499-hhh to read as follows:

34 S 499-HHH. GREEN WALLS TAX ABATEMENT. 1. AN ELIGIBLE BUILDING SHALL
35 RECEIVE AN ABATEMENT OF REAL PROPERTY TAXES UNDER TERMS, CONDITIONS AND
36 REQUIREMENTS SUBSTANTIALLY SIMILAR TO THOSE APPLICABLE TO GREEN ROOF TAX
37 ABATEMENTS PURSUANT TO THIS TITLE AND OTHER APPLICABLE PROVISIONS OF
38 LAW, INCLUDING, BUT NOT LIMITED TO FILING OF AN APPLICATION WITH RELATED
39 PROOFS, CERTIFICATIONS AND AGREEMENTS IN A MANNER SUBSTANTIALLY SIMILAR
40 TO THE APPLICATION PROCEDURES SET FORTH IN SECTION FOUR HUNDRED NINETY-
41 NINE-CCC OF THIS TITLE, AND SATISFACTION OF CONTINUING REQUIREMENTS THAT
42 ARE SUBSTANTIALLY SIMILAR TO THOSE SET FORTH IN SECTION FOUR HUNDRED
43 NINETY-NINE-DDD OF THIS TITLE.

44 2. THE DEPARTMENT OF FINANCE AND A DESIGNATED AGENCY SHALL HAVE THE
45 POWER TO ENFORCE AND ADMINISTER THE PROVISIONS OF THIS TITLE RELATING TO
46 GREEN WALL TAX ABATEMENTS IN A MANNER SUBSTANTIALLY SIMILAR TO THE
47 PROVISIONS OF LAW RELATING TO GREEN WALL TAX ABATEMENTS, INCLUDING, BUT
48 NOT LIMITED TO REVOCATION OF TAX ABATEMENTS IN A MANNER SUBSTANTIALLY
49 SIMILAR TO THE PROCEDURES SET FORTH IN SECTION FOUR HUNDRED
50 NINETY-NINE-EEE OF THIS TITLE, AND THE EXERCISE OF POWERS AND DUTIES
51 RELATED TO ENFORCEMENT AND ADMINISTRATION OF THIS TITLE IN A MANNER
52 SUBSTANTIALLY SIMILAR TO THE PROCEDURES SET FORTH IN SECTION FOUR
53 HUNDRED NINETY-NINE-FFF OF THIS TITLE.

54 3. THE DEPARTMENT OF FINANCE AND A DESIGNATED AGENCY SHALL MAKE AND
55 PROMULGATE RULES, PRESCRIBE FORMS AND TAKE ANY AND ALL OTHER ACTIONS
56 NECESSARY TO CARRY OUT THE PURPOSES OF THIS SECTION.

1 S 5. Subdivision 13 of section 6509 of the education law, as added by
2 chapter 461 of the laws of 2008, is amended to read as follows:
3 (13) In the event that any agency designated pursuant to title four-B
4 of article four of the real property tax law (relating to [the] green
5 roof AND GREEN WALLS tax abatement) has reported to the department
6 alleged misconduct by an architect or engineer in making a certification
7 under such title, the board of regents, upon a hearing and a finding of
8 willful misconduct, may revoke the license of such professional or
9 prescribe such other penalty as it determines to be appropriate.
10 S 6. This act shall take effect immediately.