

7058

2013-2014 Regular Sessions

I N A S S E M B L Y

April 30, 2013

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

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 ASSEM-
BLY, 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.

LBD10550-01-3

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.