STATE OF NEW YORK

7045--A

2021-2022 Regular Sessions

IN SENATE

May 25, 2021

Introduced by Sen. LIU -- read twice and ordered printed, and when printed to be committed to the Committee on Local Government -- recommitted to the Committee on Local Government in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the real property tax law, in relation to decreasing certain soil depth requirements, raising the tax abatement rate of non-priority and extending the application deadline for purposes of the 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:

Section 1. Subdivision 10 of section 499-aaa of the real property tax law, as amended by chapter 79 of the laws of 2019, is amended to read as follows:

10. "Green roof" shall mean an addition to a roof of an eligible building that covers at least fifty percent of such building's eligible rooftop space and includes (a) a weatherproof and waterproof roofing membrane layer that complies with local construction and fire codes, (b) a root barrier layer, (c) a drainage layer that complies with local construction and fire codes and is designed so the drains can be inspected and cleaned, (d) a filter or separation fabric, (e) a growth medium, including natural or simulated soil[~~, with a depth of at least~~ ~~[two~~] **one and one-half** inches, (f) if the depth of the growth medium is less than three inches, an independent water holding layer that is designed to prevent the rapid drying of the growth medium, such as a non-woven fabric, pad or foam mat or controlled flow roof drain, unless the green roof is certified not to need regular irrigation to maintain live plants, and (g) a vegetation layer, at least eighty percent of which must be covered by live plants such as (i) sedum or equally

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

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drought resistant and hardy plant species, (ii) native plant species, and/or (iii) agricultural plant species.

§ 2. Paragraphs (b) and (c) of subdivision 1 of section 499-bbb of the real property tax law, as amended by chapter 79 of the laws of 2019, are amended to read as follows:

(b) The total amount of such tax abatement commencing on or after July first, two thousand fourteen and ending on or before June thirtieth, two thousand [~~twenty-four~~] twenty-seven, shall be [~~five~~] ten dollars [~~and twenty-three cents~~] per square foot of a green roof pursuant to an approved application for tax abatement; provided, however, that the amount of such tax abatement shall not exceed two hundred thousand dollars. To the extent the amount of such tax abatement exceeds the total tax liability in any tax year, any remaining amount may be applied to the tax liability in succeeding tax years, provided that such abatement must be applied within five years of the tax year in which the tax abatement was initially taken.

(c) Notwithstanding paragraph (b) of this subdivision, property located within specifically designated New York city community districts, selected by an agency designated by the mayor of the city of New York pursuant to subdivision five of this section, shall receive an enhanced tax abatement for any green roof [~~with a growth medium with a depth of at least four inches~~]. The total amount of such enhanced tax abatement commencing on or after July first, two thousand nineteen and ending on or before June thirtieth, two thousand twenty-four, shall be fifteen dollars per square foot of a green roof pursuant to an approved application for enhanced tax abatement: provided, however, that the amount of such enhanced tax abatement shall not exceed two hundred thousand dollars. To the extent the amount of such enhanced tax abatement exceeds the total tax liability in any tax year, any remaining amount may be applied to the tax liability in succeeding tax years, provided that such abatement must be applied within five years of the tax year in which the tax abatement was initially taken.

§ 3. Subdivision 1 of section 499-ccc of the real property tax law, as amended by chapter 79 of the laws of 2019, is amended to read as follows:

1. To obtain a tax abatement pursuant to this title, an applicant must file an application for tax abatement, which may be filed on or after January first, two thousand nine, and on or before March fifteenth, two thousand [~~twenty-three~~] twenty-seven.

§ 4. This act shall take effect immediately.