

STATE OF NEW YORK

6353

2025-2026 Regular Sessions

IN SENATE

March 11, 2025

Introduced by Sen. COMRIE -- read twice and ordered printed, and when printed to be committed to the Committee on Cities 1

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

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Article 4 of the real property tax law is amended by adding
2 a new title 7 to read as follows:

3 TITLE 7

4 GREEN INFRASTRUCTURE TAX ABATEMENT FOR CERTAIN PROPERTIES IN A CITY OF
5 ONE MILLION OR MORE PERSONS

6 Section 499-aaaaaa. Definitions.

7 499-bbbbbbb. Real property tax abatement.

8 499-ccccccc. Application for tax abatement.

9 499-ddddddd. Continuing requirements.

10 499-eeeeeee. Revocation of tax abatement.

11 499-fffffff. Enforcement and administration.

12 499-ggggggg. Tax lien and interest.

13 § 499-aaaaaa. Definitions. When used in this title, the following
14 terms shall have the following meanings:

15 1. "Applicant" shall mean (a) with respect to an eligible building
16 held in the cooperative or condominium form of ownership, the board of
17 managers of a condominium or the board of directors of a cooperative
18 apartment corporation, or (b) with respect to any other eligible build-
19 ing, the owner of such building.

20 2. "Application for tax abatement" shall mean an application for a
21 green infrastructure tax abatement pursuant to section four hundred
22 ninety-nine-cccccc of this title.

23 3. "Architect" shall mean a person licensed and registered to practice
24 the profession of architecture under the education law.

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

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1 4. "Compliance period" shall mean the tax year in which a tax abate-
2 ment commences and the three tax years immediately thereafter.

3 5. "Department of finance" shall mean the department of finance of a
4 city having a population of one million or more persons.

5 6. "Designated agency" shall mean one or more agencies or departments
6 of a city having a population of one million or more persons that are
7 designated by the mayor of such city to exercise the functions, powers
8 and duties of a designated agency pursuant to this title.

9 7. "Eligible building" shall mean a class one or class two property as
10 defined in subdivision one of section eighteen hundred two of this chap-
11 ter, located within a city having a population of one million or more
12 persons. No building shall be eligible for more than one tax abatement
13 pursuant to this title prior to January first, two thousand twenty-six.

14 8. "Eligible green infrastructure expenditures" shall mean reasonable
15 expenditures for materials, labor costs properly allocable to on-site
16 preparation, assembly and original installation, architectural and engi-
17 neering services, and designs and plans directly related to the
18 construction or installation of a green infrastructure project installed
19 in connection with an eligible building. Such eligible expenditures
20 shall not include interest or other finance charges, or any expenditures
21 incurred using a federal, state or local grant.

22 9. "Engineer" shall mean a person licensed and registered to practice
23 the profession of engineering under the education law.

24 10. "Green infrastructure project" shall mean any project that uses
25 plant or soil systems, permeable pavement or other permeable surfaces or
26 substrates, stormwater harvest and reuse, or landscaping to store,
27 infiltrate, or evapotranspire stormwater and reduce flows to sewer
28 systems or to surface waters. Green infrastructure shall include, but
29 shall not be limited to, rain gardens, planter boxes, and permeable
30 pavements. As used in this subdivision:

31 (a) "Rain garden" shall mean a shallow vegetated basin that collects
32 and absorbs stormwater runoff.

33 (b) "Planter box" shall mean small rain gardens with vertical walls.

34 (c) "Permeable pavement" shall mean hard surfaces that permit water to
35 seep into the ground where it falls.

36 § 499-bbbbbb. Real property tax abatement. An eligible building shall
37 receive an abatement of real property taxes as provided in this title
38 and the rules promulgated hereunder. 1. If the green infrastructure
39 project is completed and operational on or after the effective date of
40 this title, for each year of the compliance period such tax abatement
41 shall be the lesser of (i) seven and one-half percent of eligible green
42 infrastructure expenditures; (ii) the amount of taxes payable in such
43 tax year; or (iii) twenty thousand dollars.

44 2. Such tax abatement shall commence on July first following the
45 approval of an application for tax abatement by a designated agency, and
46 shall not be carried over to any subsequent tax year.

47 3. With respect to any eligible building held in the condominium form
48 of ownership that receives a tax abatement pursuant to this title, such
49 tax abatement benefits shall be apportioned among all of the condominium
50 tax lots within such eligible building.

51 4. If, as a result of application to the tax commission or a court
52 order or action by the department of finance, the billable assessed
53 value for any fiscal year in which the tax abatement is taken is reduced
54 after the assessment roll becomes final, the department of finance shall
55 recalculate the abatement so that the abatement granted shall not exceed
56 the annual tax liability as so reduced. The amount equal to the differ-

1 ence between the abatement originally granted and the abatement as so
2 recalculated shall be deducted from any refund otherwise payable or
3 remission otherwise due as a result of such reduction in billable
4 assessed value.

5 § 499-cccccc. Application for tax abatement. 1. To obtain a tax abate-
6 ment pursuant to this title, an applicant shall file an application for
7 tax abatement, which may be filed on or after January first, two thou-
8 sand twenty-six.

9 2. Such application shall be filed with a designated agency no later
10 than the March fifteenth before the first tax year, beginning July
11 first, for which the tax abatement is sought.

12 3. (a) Such application shall contain the following:

13 (i) the name and address of the applicant and the location of the
14 green infrastructure project;

15 (ii) proof that the applicant received all required certifications,
16 permits and other approvals to construct the green infrastructure
17 project;

18 (iii) certifications in a form prescribed by a designated agency, from
19 an architect, engineer or other certified or licensed professional whom
20 a designated agency designates by rule, that (1) a green infrastructure
21 project has been placed in service in connection with an eligible build-
22 ing in accordance with this title, the rules promulgated hereunder, and
23 local construction and fire codes, and (2) if the green infrastructure
24 project has been placed on the roof of a building or other structure,
25 that a structural analysis has been performed establishing that such
26 building or structure can sustain the load of such project;

27 (iv) an agreement to permit a designated agency or its designee to
28 inspect the green infrastructure project upon reasonable notice; and

29 (v) any other information or certifications required by a designated
30 agency pursuant to this title and the rules promulgated hereunder.

31 (b) All certifications required by this title or the rules promulgated
32 hereunder shall set forth the specific findings upon which the certifi-
33 cation is based, and shall include information sufficient to identify
34 the eligible building, the certifying engineer, architect or other
35 professional, and such other information as may be prescribed by a
36 designated agency.

37 4. An application for tax abatement shall be in any format prescribed
38 by a designated agency, including electronic form.

39 5. An application for tax abatement shall be approved by a designated
40 agency upon determining that the applicant has submitted proof accepta-
41 ble to such agency that the requirements for obtaining a tax abatement
42 pursuant to this title and the rules promulgated hereunder have been
43 met. The burden of proof shall be on the applicant to show by clear and
44 convincing evidence that the requirements for granting a tax abatement
45 have been satisfied.

46 6. Upon notification from a designated agency that an application for
47 tax abatement has been approved, the department of finance shall apply
48 the tax abatement, provided there are no outstanding real estate taxes,
49 water and sewer charges, payments in lieu of taxes or other municipal
50 charges with respect to the eligible building.

51 § 499-dddddd. Continuing requirements. The tax abatement shall be
52 conditioned upon:

53 1. continuing compliance during the compliance period with all appli-
54 cable provisions of law, including without limitation the local
55 construction and fire codes, maintaining the green infrastructure
56 project in such a manner that it continuously constitutes such project

1 within the meaning of this title and the rules promulgated hereunder,
2 and permitting a designated agency or its designee to inspect the
3 project and any related structures and project upon reasonable notice;
4 and

5 2. real estate taxes, water and sewer charges, payments in lieu of
6 taxes or other municipal charges with respect to an eligible building
7 not having been due and owing during the compliance period for a period
8 of six months or more.

9 § 499-eeeeee. Revocation of tax abatement. 1. The department of
10 finance shall revoke, in whole or in part, any tax abatement granted
11 pursuant to this title whenever a designated agency has determined and
12 notified the department of finance that:

13 (a) an applicant has failed to comply with a requirement of this title
14 or any rule promulgated hereunder at any time during the compliance
15 period, including without limitation any of the continuing requirements
16 set forth in subdivision one of section four hundred ninety-nine-dddddd
17 of this title;

18 (b) an eligible building has not been in compliance at any time during
19 the compliance period with a requirement of this title or any rule
20 promulgated hereunder;

21 (c) the green infrastructure project for which a tax abatement was
22 granted has at any time during the compliance period failed to meet any
23 requirement for such project pursuant to this title or any rule promul-
24 gated hereunder;

25 (d) the green infrastructure project has become a fire or safety
26 hazard at any time during the compliance period; or

27 (e) an application, certification, report or other document submitted
28 by the applicant contains a false or misleading statement as to a mate-
29 rial fact or omits to state any material fact necessary in order to make
30 the statement therein not false or misleading.

31 2. The department of finance may revoke, in whole or in part, any tax
32 abatement granted pursuant to this title whenever it has determined that
33 an applicant has failed to comply with the continuing requirement set
34 forth in subdivision two of section four hundred ninety-nine-dddddd of
35 this title.

36 3. Where it has been determined by a designated agency, after notice
37 and an opportunity to be heard, that any of the provisions of subdivi-
38 sion one of this section have not been complied with, such designated
39 agency shall so notify the department of finance no later than the nine-
40 tieth day after the last day of the compliance period.

41 4. An applicant shall pay, with interest, such part of any tax abate-
42 ment received pursuant to this title that represents the period of non-
43 compliance as determined by the designated agency or the department of
44 finance, as the case may be. In addition, a designated agency may
45 declare any applicant ineligible for future tax abatement pursuant to
46 this title if any application, certification, report or other document
47 submitted by the applicant contains a false or misleading statement as
48 to a material fact or omits to state any material fact necessary in
49 order to make the statement therein not false or misleading.

50 § 499-ffffff. Enforcement and administration. 1. The department of
51 finance shall have, in addition to any other functions, powers and
52 duties that have been or may be conferred on it by law, the following
53 functions, powers and duties to be exercised in accordance with this
54 title:

55 (a) to apply a tax abatement;

56 (b) to revoke all or part of any such tax abatement;

1 (c) to make and promulgate rules to carry out the purposes of this
2 title; and

3 (d) any other function, power or duty necessarily implied by this
4 title.

5 2. A designated agency shall have, in addition to any other functions,
6 powers and duties that have been or may be conferred on it by law, the
7 following functions, powers and duties to be exercised in accordance
8 with this title:

9 (a) to receive, review, approve and deny applications for tax abate-
10 ment;

11 (b) to inspect green infrastructure projects;

12 (c) to establish permit or certification requirements to determine
13 when the green infrastructure project has been placed in service, such
14 as certification by an architect, engineer or other certified or
15 licensed professional whom a designated agency designates by rule;

16 (d) to establish guidance and procedures for determining or certifying
17 eligible green infrastructure project expenditures;

18 (e) to prescribe forms and make and promulgate rules to carry out the
19 purposes of this title;

20 (f) to make the determinations provided for in sections four hundred
21 ninety-nine-cccccc and four hundred ninety-nine-eeeeee of this title and
22 to notify the department of finance of such determinations; and

23 (g) any other function, power or duty necessarily implied by this
24 title.

25 3. If a designated agency determines that an architect or engineer or
26 other certified or licensed professional whom a designated agency desig-
27 nates by rule, in making any certification under this title or any rule
28 promulgated hereunder, engaged in professional misconduct, then such
29 department shall so inform the education department or other appropriate
30 certifying or licensing authority.

31 4. A designated agency may provide for reasonable administrative
32 charges or fees necessary to defray expenses of administering the tax
33 abatement program established by this title.

34 5. A designated agency and the department of finance shall establish
35 procedures that are necessary or appropriate for (a) the timely notifi-
36 cation to the department of finance by a designated agency of an
37 approval of an application for tax abatement or of any noncompliance
38 pursuant to section four hundred ninety-nine-eeeeee of this title and
39 (b) any other interagency coordination to facilitate the purposes of
40 this title.

41 § 499-gggggg. Tax lien and interest. All taxes, with interest,
42 required to be paid retroactively pursuant to this title shall consti-
43 tute a tax lien as of the date it is determined such taxes and interest
44 are owed. All interest shall be calculated from the date the taxes would
45 have been due but for the tax abatement granted pursuant to this title
46 at the applicable rate or rates of interest imposed generally for non-
47 payment of real property tax with respect to the eligible building for
48 the period in question.

49 § 2. This act shall take effect immediately.