**§ 499-ccccc. Application for tax abatement.** 1. To obtain a tax abatement authorized by this title, an application for tax abatement shall be filed with a designated agency no later than the fifteenth of March before the tax year, commencing on the first of July, for which the tax abatement authorized by this title is sought, provided, however, that such application for tax abatement may not be filed later than March fifteenth, two thousand twenty-seven.

2. Such application shall contain the following:

(a) The name, address and electronic mail address of the applicant and the location of the eligible building.

(b) Proof that all required permits and other approvals, as further designated by rule, to construct, convert, alter or improve the premises of the childcare center in the eligible building described in subdivision one of section four hundred ninety-nine-bbbbb of this title were obtained.

(c) Proof that the applicant has entered into a lease or other agreement with a person to operate a childcare center in the eligible building described in subdivision one of section four hundred ninety-nine-bbbbb of this title, or a copy of the new or amended permit issued to such childcare center by the department of health and mental hygiene for such operation.

(d) Determinations that have been certified, in a form prescribed by the designated agency, by an engineer, architect, or certified public accountant, licensed and registered pursuant to the education law, or by another certified or licensed professional in the field of business or design, as further designated by rule, as follows:

(i) The area, in square feet, of the premises of the childcare center in the eligible building described in subdivision one of section four hundred ninety-nine-bbbbb of this title;

(ii) The costs incurred in the construction, conversion, alteration or improvement that has resulted in the creation of a premises of a childcare center in such building; or, for construction, conversion, alteration or improvement resulting in an increase in the maximum number of children allowed on the premises of an existing childcare center in such building, such costs that were necessary to increase the maximum number of children allowed on such premises; and

(iii) The reasonableness of the costs to construct, convert, alter or improve the premises of the childcare center in the eligible building described in subdivision one of section four hundred ninety-nine-bbbbb, which requires finding that such costs were cost-reasonable and comparable to the cost of constructing, converting, altering or improving a premises of a childcare center pursuant to the health code of the city in a similar eligible building.

(e) Any other information or certifications required by a designated agency pursuant to this title and the rules promulgated hereunder.

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

4. An application for tax abatement shall be approved by a designated agency upon determining that the applicant has submitted proof acceptable to such agency that the requirements for obtaining such tax abatement have been satisfied. The burden of proof shall be on the applicant to show by clear and convincing evidence that the requirements for granting such tax abatement have been satisfied.

5. Upon receipt of notification from a designated agency that an application for tax abatement has been approved, the department of finance shall apply such tax abatement to the real property tax liability of the eligible building for the tax year for which the abatement was sought, provided that there are no outstanding real property taxes, water and sewer charges, payments in lieu of taxes or other municipal charges with respect to the eligible building.