§ 499-d. Application for certificate of abatement. 1. Application for a certificate of abatement may be made on or after April first, nineteen hundred ninety-five and until sixty days after the end of the eligibility period, and shall be filed with the department of finance. No application may be filed prior to the date on which the lease for the eligible premises is executed by the landlord and tenant.

2. No abatement pursuant to this title shall be granted unless the applicant files an application for a certificate of abatement within sixty days following the lease commencement date or within sixty days following the date chapter four of the laws of nineteen hundred ninety-five became a law, whichever is later. Notwithstanding the foregoing sentence and any other provision of law to the contrary, with respect to leases commencing on or after April first, nineteen hundred ninety-five and before July first, nineteen hundred ninety-six, an application for a certificate of abatement shall be considered timely filed if filed within one hundred eighty days following the lease commencement date or within one hundred eighty days following the date chapter four of the laws of nineteen hundred ninety-five became a law, whichever is later.

3. In addition to any other information required by the department of finance, the application for a certificate of abatement shall include an abstract of the lease for the eligible premises for which an abatement is being sought which abstract is signed by the landlord and the tenant. Such abstract shall include the tenant's percentage share, the lease commencement date, the rent commencement date, the expiration date for such lease and a description of the improvements to be made to the eligible premises and the common areas of the eligible building, including the estimated value of such improvements. Such application shall also include (i) a statement that the amount of the expenditures on such improvements will equal or exceed the amount required by section four hundred ninety-nine-c of this title, (ii) a statement of the number of persons who will, on the rent commencement date, be employed in the eligible premises, (iii) a statement of the location of all office or retail space in the city of New York occupied by the tenant prior to the execution of the lease for the eligible premises, (iv) the commencement

and expiration dates of all leases for premises in the abatement zone used or occupied as office or retail space and (v) the aggregate floor area of the eligible building. Such application shall also state that the applicant agrees to comply with and be subject to the rules issued from time to time by the department of finance.

4. Within sixty days following the rent commencement date, the applicant shall provide, in addition to any other information required by the department of finance, evidence acceptable to the department of finance that the number of employees in the eligible premises or in the case of an expansion tenant, in the expansion premises, and the expenditures on improvements to the eligible premises and the common areas of the eligible building or, in the case of an expansion tenant, to the expansion premises and the common areas of the eligible building meet the requirements of section four hundred ninety-nine-c of this title; provided that for a renewal tenant, evidence acceptable to the department of finance that expenditures on improvements to the eligible premises and the common areas of the eligible building meet the requirements of section four hundred ninety-nine-c of this title shall be submitted within fourteen months of the lease commencement date. The department of finance shall issue a certificate of abatement upon determining that the applicant has submitted proof acceptable to the department of finance that the applicant has met the requirements set forth in this title; provided that, with respect to a renewal tenant, the department of finance shall issue a certificate of abatement upon determining that the applicant has, not later than sixty days following the rent commencement date, submitted to the department of finance (i) proof acceptable to the department of finance that the requirements of section four hundred ninety-nine-c of this title concerning the requisite number of employees has been met, (ii) a certification that the applicant intends to meet the requirements of such section four hundred ninety-nine-c concerning expenditures on improvements within the time specified in such section and (iii) such additional information as the department of finance shall require.

5. The burden of proof shall be on the applicant to show by clear and convincing evidence that the requirements for granting a certificate of

abatement have been satisfied. The department of finance shall have the authority to require that statements in connection with such application be made under oath.

6. The department of finance may provide by rule for reasonable administrative charges or fees necessary to defray expenses in administering the abatement program provided by this title.

7. Except as otherwise provided in this subdivision, leases commencing on or after July first, nineteen hundred ninety-six and before April first, nineteen hundred ninety-seven shall be subject to the provisions of this title as amended by chapter four hundred seventy-two of the laws of nineteen hundred ninety-six. Notwithstanding any other provision of law to the contrary, with respect to leases commencing on or after July first, nineteen hundred ninety-six, an application for a certificate of abatement shall be considered timely filed if filed within one hundred eighty days following the lease commencement date or within sixty days following the date chapter four hundred seventy-two of the laws of nineteen hundred ninety-six became a law, whichever is later. Except as otherwise provided in subdivision two of this section, leases commencing before July first, nineteen hundred ninety-six shall be subject to the provisions of this title as in effect prior to its amendment by chapter four hundred seventy-two of the laws of nineteen hundred ninety-six.

8. Leases commencing on or after April first, nineteen hundred ninety-seven shall be subject to the provisions of this title as amended by chapter six hundred twenty-nine of the laws of nineteen hundred ninety-seven, chapter one hundred eighteen of the laws of two thousand one, chapter four hundred forty of the laws of two thousand three, chapter sixty of the laws of two thousand seven, chapter twenty-two of the laws of two thousand ten, chapter fifty-nine of the laws of two thousand fourteen, chapter twenty of the laws of two thousand fifteen, chapter sixty-one of the laws of two thousand seventeen, chapter fifty-eight of the laws of two thousand twenty, and the chapter of the laws of two thousand twenty-three that amended this phrase. Notwithstanding any other provision of law to the contrary, with respect to leases commencing on or after April first, nineteen hundred

ninety-seven, an application for a certificate of abatement shall be considered timely filed if filed within one hundred eighty days following the lease commencement date or within sixty days following the date chapter six hundred twenty-nine of the laws of nineteen hundred ninety-seven became a law, whichever is later.