

NYC Green Roof Property Tax Abatement Program

Benefits

A one-year Tax Abatement

- * \$4.50 per square foot of green roof
- * Maximum abatement: \$100,000 or buildings tax liability (whichever is less)

Required Elements of a Green Roof to Qualify for an Abatement

Include **ALL** of the following:

- Construction of any of the green roof requirements must have began on or after August 5, 2008
- At least 50% of eligible roof space must be covered by the green roof
- A vegetation layer, at least 80% of which must be covered by live plants such as sedum or equally drought resistant and hardy plant species. The 80% coverage means spacing of plants in a manner that will cover 80% of the layer by the end of the compliance period (the year the tax abatement is granted.) A New York State licensed and registered architect, engineer, landscape architect or a horticulturist with a degree or certificate from an accredited training institute, must certify the vegetative layer.
- A weatherproof & waterproof roofing membrane compliant with construction and fire codes
- A root barrier layer
- An insulation layer compliant with energy, fire and construction codes
- A drainage layer designed so the drains can be inspected and cleaned
- A growth medium including natural or simulated soil at least two inches in depth.
 - o 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 is also required, unless the green roof is certified not to need regular irrigation to maintain live plants.
- Maintenance plan that includes
 - o Semi-annual inspection
 - o Plans for plant replacement
 - o Monthly inspections of drains; free from debris
 - o Maintenance of green roof for a minimum of 4 years after the tax abatement is granted

Property Tax Abatement Filing Requirements

A NYS registered architect or licensed engineer must submit the application to the Department of Buildings.

- ☑ The architect or engineer must file in the borough office a professionally certified Alteration Type 2 (ALT2) application selecting Directive 14 (D14) acceptance.
- ☑ The ALT2 application must only include work related to the green roof system.
- ☑ If the project requires an electrical work permit, the electrical permit application must indicate: "S - Sustainable Energy Installs" when filing,
- ☑ Select both of the following items on the Required Items Checklist for Professionally Certified Jobs (PC1 Form).
 1. PTA3: Green Roof Tax Abatement Application **AND**
 2. PTA3: Tax Abatement Eligibility Approval

NOTE: Applications without these two items selected will not be approved for a property tax abatement.

- ☑ Submit the completed Property Tax Abatement Application (PTA3) at the same time as a request for construction sign-off.
- ☑ The PTA3 must be signed and sealed by the architect or engineer as well as the property owner.
- ☑ PTA3 must be received by the Department by **March 15th** in order to qualify for a tax abatement to take effect on July 1st of the same calendar year.
- ☑ Last submission date is March 15, 2013 for tax abatement applications.

The Department will review all documents and supporting information, and forward approved abatement applications to the Department of Finance. DoF will review and, if appropriate, will apply the requested tax abatement.

Construction Drawings & Documents**

The following information, prepared by an architect or engineer, must be included on construction drawings submitted to the Department for the installation of a **green roof system**.

- ☑ Plot Plan that indicates the location of the building on the lot, as well as front, side and rear yard dimensions.
- ☑ Roof Plan that indicates eligible roof space and green roof space with the net square footage of each, and location of rooftop equipment demonstrating access is provided for maintenance. Demonstrate or acknowledge that the installation does not obstruct fire fighting access if applicable.
- ☑ Structural Analysis that demonstrates the roof is capable of sustaining the added loads imparted by the green roof in a saturated condition.
 - Where the green roof is designed for live loads equal to or less than 20 psf as per BC section 1607.11.2.3 of the 2008 NYC Building Code a note stating the following should be present on drawings: "The green roof and its perimeter are not for human occupancy."

- Where a green roof is designed for live loads in accordance with table 1607.1 and section 1607.11.2.2 of the 2008 NYC Building Code, which ever is greater, the note need not be present on design drawings.
- ☑ **Roof Details:** Details should be adequate to depict the construction of the roof. Where applicable details should include, but not be limited to:
 - Details showing any structural modification to support the green roof.
 - Details showing typical structural connections.
 - Details showing typical roof drains.
 - Typical roof system, insulation and flashing details.
- ☑ **Green Roof Details:**
 - Details of the installation showing conditions at terminations, transitions and penetrations.
 - Layout for the internal drain conduit.
 - A profiled schematic showing the thickness of all materials.
 - Notes to include the species of vegetation (sedum or equally drought resistant species) planted, and acknowledging live plants will cover eighty percent of the vegetation layer by the end of the compliance period.

****Note:** Construction drawings are not required for green roofs of 4 inches or less. When construction drawings are not required, the application must still be filed by a NYS registered and licensed architect or engineer. In such cases, an architect or engineer must inspect and certify, based on a structural analysis of the existing building, that the roof without modification can support the green roof in a saturated condition.

Post-Approval, Continuing Requirements

- ☑ Maintenance of the green roof during compliance period.
- ☑ Within fifteen (15) calendar days prior to the last day of the compliance period (the year the tax abatement is granted), an inspection of the green roof must be performed by an architect, engineer or landscape architect to certify its continuing compliance. An inspection report must be prepared by the inspecting professional and maintained on file for review by the Department upon request. The inspecting professional must notify the Department if the green roof is not in compliance.

For Information & Questions

Please visit the sustainability section of nyc.gov/buildings for information about the Green Roof Tax Abatement Program including the Department rule (1 RCNY 105-01,) NY State legislation, and forms. Detailed information can be found in RULE and LAW.

Email questions to greenroofandsolar@buildings.nyc.gov