

New York City Office of Long Term Planning and Sustainability

Notice of Adoption of Final Rule

The Office of Long Term Planning and Sustainability, pursuant to the authority granted by New York City Charter section 1043(a), sections 499-aaa through 499-ccc of the New York State Real Property Tax Law, and Executive Order No. 61 issued on January 22, 2021, hereby adopts the following final rule establishing criteria for selection of priority green roof tax abatement districts.

This final rule was first proposed and published on December 22, 2020. A public hearing was held on January 25, 2021.

Statement of Basis and Purpose of Final Rule

Under sections 499-aaa through 499-ccc of the New York State Real Property Tax Law (RPTL), the City is authorized to designate priority community districts that will receive an enhanced tax abatement of \$15 per square foot from July 19, 2019 to June 30, 2024 for the installation of a green roof. All other community districts will receive the standard \$5.23 per square foot tax abatement for the installation of a green roof. Pursuant to RPTL section 499-bbb(5), the City must select priority districts based on priority combined sewage overflow tributary areas, with priority for areas that “lack green space”.

Based on the criteria provided in RPTL section 499-bbb(5), the Office of Long Term Planning and Sustainability (OLTPS) is promulgating this final rule that will select priority districts by considering factors which identify areas that can benefit from green roofs the most. The focus is on the potential for urban heat island reduction that would result from green roof construction. New York City, like other urban areas, is more vulnerable to heat than rural and suburban areas. Due to the relative amount of dark, impervious surfaces, limited vegetation, and dense human activity, cities can be up to 22°F hotter than rural and suburban areas as part of a phenomenon known as the Urban Heat Island Effect (UHIE). The UHI effect leads to higher summertime peak energy demand, air conditioning costs, air pollution, and greenhouse gas (GHG) emissions. Variation in NYC’s densely built environment—including the distribution of sparse vegetation, building types, and surface materials—results in disparate neighborhood-level heat risks. These physical risks overlap with social and health risk factors, resulting in disproportionate effects borne by the most vulnerable residents of high poverty neighborhoods. The final rule’s priority district selection criteria include the New York City Department of Health and Mental Hygiene’s (DOHMH) Heat Vulnerability Index, an analysis of heat-related mortality based on neighborhood characteristics, such as but not limited to green space, poverty, daytime summer surface temperature, and households reporting air conditioning. Selection criteria also include percent of land area within a Combined Sewer Overflow (CSO) Priority Area Designated by The New York City Department of Environmental Protection (DEP).

New material is underlined.

[Deleted material is in brackets.]

“Shall” and “must” denote mandatory requirements and may be used interchangeably in the rules of this department, unless otherwise specified or unless the context clearly indicates otherwise.

Final Rule

Section 1. Title 43 of the rules of the city of New York is amended to add a new chapter 18 to read as follows:

Chapter 18: Green Roof Tax Abatement

§ 18-01 Scope of Rules

This chapter sets forth standards and procedures for designating priority community districts with properties that are eligible to receive an enhanced tax abatement for the installation of a green roof pursuant to sections 499-aaa, 499-bbb, and 499-ccc of the New York real property tax law.

§ 18-02 Priority Community District Selection Criteria

(a) The mayor’s office of long term planning and sustainability (OLTPS) will apply the following criteria in selecting priority community districts with properties that are eligible to receive an enhanced green roof tax abatement.

(1) Community districts will be evaluated based on the New York city department of health and mental hygiene’s (DOHMH) Heat Vulnerability Index.

(2) OLTPS will also consider the percent of the land area of a community district that is within a Combined Sewer Overflow (CSO) Priority Area Designated by the New York city department of environmental protection (DEP).