

NEW YORK CITY DEPARTMENT OF BUILDINGS

Notice of Public Hearing and Opportunity to Comment on Proposed Rule

What are we proposing? The Department of Buildings (DOB) is proposing to amend its rules to add requirements for approval of a property tax abatement application for the installation of electric energy storage equipment.

Due to the current health emergency, the public hearing for this rule is being scheduled as a virtual hearing, which may be accessed according to the information given below in this Notice.

When and where is the hearing? DOB will hold a public hearing on the proposed rule online. The public hearing will take place at 11am on 3/28/22.

- Join through Internet:

To join the hearing via your browser either click on the following URL link or copy and paste it into your browser's address bar. Then follow the prompts.

<https://buildings.webex.com/buildings/j.php?MTID=m89651e82cda497e366658c7c1d64512b>

When prompted, enter the following meeting password: 10007

When joining the meeting choose either “**Use computer for audio**” or “**Call in**” for the audio portion of the public hearing. If you choose the “Call in” option, the information needed to connect (**phone number, Access Code and Attendee ID**) will automatically be presented to you immediately **after** you join the Webex meeting.

If you have low bandwidth or inconsistent Internet connection, we suggest you use the “Call-in” option for the hearing. This will reduce the possibility of dropped audio and stutters.

- Join via phone only:

To join the meeting only by phone, use the following information to connect:

Phone: 646-992-2010

Access code: 230 015 44763

Password (if requested): 10007

How do I comment on the proposed rules? Anyone can comment on the proposed rules by:

- **Website.** You can submit comments to the DOB through the NYC rules website at <http://rules.cityofnewyork.us>.
- **Email.** You can email comments to dobrules@buildings.nyc.gov.
- **Mail.** You can mail comments to the New York City Department of Buildings, Office of the General Counsel, 280 Broadway, 7th floor, New York, NY 10007.
- **Fax.** You can fax comments to the New York City Department of Buildings, Office of the General Counsel, at 212-566-3843.
- **Speaking at the hearing.** Anyone who wants to comment on the proposed rule at the public hearing must sign up to speak. You can sign up by emailing dobrules@buildings.nyc.gov by 3/21/22 and including your name and affiliation. While you will be given the opportunity during the hearing to indicate that you would like to provide comments, we prefer that you sign up in advance. You can speak for up to three minutes.

Is there a deadline to submit comments? Yes, you must submit comments by 3/28/22.

What if I need assistance to participate in the hearing? You must tell the Office of the General Counsel if you need a reasonable accommodation of a disability at the hearing. You can tell us by email at dobrules@buildings.nyc.gov. Advance notice is requested to allow sufficient time to arrange the accommodation. You must tell us by 3/14/22.

This location has the following accessibility option(s) available: Simultaneous transcription for people who are hearing impaired, and audio only access for those who are visually impaired.

Can I review the comments made on the proposed rule? You can review the comments made online on the proposed rule by going to the website at <http://rules.cityofnewyork.us/>. Copies of all comments submitted online, copies of all written comments and a summary of oral comments concerning the proposed rule will be available to the public at the Office of the General Counsel and may be requested by email at dobrules@buildings.nyc.gov.

What authorizes DOB to make this rule? Sections 643 and 1043(a) of the City Charter and Title 4-C of Article 4 of the Real Property Tax Law of New York State authorize DOB to make this proposed rule. The rule was included in DOB's regulatory agenda.

Where can I find DOB's rules? DOB's rules are in Title 1 of the Rules of the City of New York.

What rules govern the rulemaking process? DOB must meet the requirements of Section 1043 of the City Charter when creating or changing rules. This notice is made according to the requirements of Section 1043(b) of the City Charter.

Statement of Basis and Purpose of Proposed Rule

Title 4-C of Article 4 of the New York State Real Property Tax Law allows a property owner in a city of 1,000,000 or more people to receive a property tax abatement for the installation of a solar electric generating system on a Real Property Class 1, 2 or 4 building or site.

Chapter 412 of 2018 of the laws of the state of New York amended Title 4-C to add eligibility for a tax abatement for the installation of electric energy storage equipment. Section 105-02 of DOB's rules is being amended to set forth the procedures for an owner to obtain such property tax abatement.

The rule is also being amended to clarify the process for the installation of solar electric generating systems, delete some obsolete provisions and add language regarding filing of electrical work.

The proposed rule also includes minor plain language edits.

DOB's authority for this rule is found in Section 643 and 1043(a) of the New York City Charter and Title 4-C of Article 4 of the Real Property Tax Law of New York State.

New material is underlined.

[Deleted material is in brackets.]

Asterisks (***) indicate unamended text.

“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.

Section 105-02 of Subchapter E of Chapter 100 of Title 1 of the Rules of the City of New York is amended to read as follows:

§105-02 Requirements for the approval of a property tax abatement application for the installation of a solar electric generating system or for the installation of electric energy storage equipment.

(a) **Purpose and applicability.** This section establishes the procedure for a property tax abatement application for a solar electric generating system and electric energy storage equipment as defined in Title 4-C of Article 4 of the New York State Real Property Tax Law (“Title 4-C”).

- (1) No solar electric generating system expenditures shall be eligible for a tax abatement pursuant to Title 4-C if such expenditures were: (1) incurred before August 5, 2008; or (2) incurred in connection with a solar electric generating system placed in service before August 5, 2008.
- (2) No electric storage equipment expenditures shall be eligible for a tax abatement pursuant to Title 4-C if such expenditures were: (1) incurred before January 1, 2019 or after January 1, 2024; or (2) incurred in connection with electric storage equipment placed in service before January 1, 2019 or after January 1, 2024.

(b) **Designated agency.** For purposes of Title 4-C, the designated agency shall be the Department of Buildings (“Department”).

(c) **Definitions.** The terms used in this section [shall]have the same meanings as the terms defined in Title 4-C § 499-aaaa. In addition, for purposes of this section, the following terms [shall]have the following meanings:

- (1) Alteration application. An application for the alteration of a building that is filed with the Department in accordance with Chapter 1 of Title 28 of the Administrative Code.
- (2) Applicant for property tax abatement. The applicant as defined in Title 4-C § 499-aaaa, including such applicant’s successors-in-interest.
- (3) Applicant of record. The [architect or engineer]registered design professional who files the alteration application with the Department.
- (4) Compliance period. The tax year, beginning July 1 and ending the following June 30, in which the property tax abatement commences and the three tax years, each beginning July 1 and ending the following June 30, immediately thereafter.
- (5) Placed in service. The latter of:
 - (i) The date of the utility company’s (i.e. Con Ed, LIPA, etc.) final acceptance of interconnection; or
 - (ii) The date of the department’s electrical division’s sign-off, as evidenced on the department’s website.
- (6) Property tax abatement application. The application, including certifications required by Title 4-C and this section, that is filed with the Department for a solar electric generating system or electric energy storage equipment property tax abatement in accordance with Title 4-C.

(d) **Codes.** All work relating to the installation of a solar electric generating system and electric energy storage equipment [shall]must comply with the requirements of the New York City Construction Codes (“Construction Codes”) contained in Title 28 of the Administrative Code of the City of New York (“Title 28”). All such work [shall]must also comply with the requirements of the New York City Electrical Code, the New York City Fire Code, the New York City Energy Conservation [Construction] Code [of New York State], the New York City Zoning Resolution and other applicable laws and rules.

(e) **Procedure[: Alteration Application] for the installation of a solar electric generating system for the purposes of a tax abatement.**

- (1) Filing an alteration application. The Department shall not accept a property tax abatement application unless the applicant of record [shall have]has first filed an alteration application that is professionally certified and [agreed to have] acknowledges the final inspection must be performed by [an architect or engineer the final inspection on behalf of the Department]a registered design professional in accordance with Administrative Code § 28-116.2.4.2.

- (i) At the time of submission of the alteration application, the applicant of record [shall]must indicate on forms furnished by the Department that the alteration application will be the subject of a property tax abatement application[; the Department shall then record such indication for that application].
- (ii) [No work] Work unrelated to the property tax abatement shall not be included in the alteration application. Such application [shall]must include, but not be limited to, the following construction documents and information:
 - (A) Zoning height and setback documents demonstrating that the solar electric generating system complies with height and setback regulations as prescribed by the New York City Zoning Resolution.
 - (B) Plot plan showing:
 1. [site]the metes and bounds and location of the building on the site,
 2. [showing] the location of the solar electric generating system elements on the building and/or site,
 3. [showing] the location [of] and [describing]description of any trees that, were they to fall, could come into contact with any part of the solar electric generating system, and
 4. [showing] the location of and [identifying any] type of city infrastructure services, utility lines or other potential hazards on the building and/or site.
 - (C) Site plan, floor plan(s), roof plan(s), elevation(s) and/or other drawings sufficient to show and describe the solar electric generating array(s), building-integrated solar electric generating panels, solar electric generating laminate and related elements of the solar electric generating system on the building and/or site, and their arrangement and operation.
 - (D) [Details] Proof including but not limited to drawings, details and documentation demonstrating that the solar electric generating system meets [all requirements]the definition set forth in Title 4-C § 499-aaaa (10), as well as the requirements in applicable provisions of the codes listed in subdivision (d) of this section.
 - (E) [If] For a roof installation, a roof plan demonstrating that the solar electric generating system does not obstruct access for both firefighting, in accordance with Sections 504 and 512 of the New York City Fire Code, and maintenance of all roof equipment. [If] For a site installation, the site plan [shall]must show access for firefighting and maintenance to and around [site] buildings on site and the solar electric generating system in accordance with the New York City Fire Code.

- (F) Drawings showing the foundation and/or anchorage of the solar electric generating system. Ballast is prohibited for installations one hundred (100) feet or higher above grade. For rooftop installations less than one hundred (100) feet above grade, [and grade-level installations,] ballast must be fully contained and must comply with the requirements [for aggregate] in Chapter 15 of the New York City Building Code. For grade-level installations ballast must be fully contained and loose aggregate, gravel or crushed stone shall not be used.
 - (G) Design and construction drawings reflecting construction work necessary to enable the building, its structure, the roof structure, the structural work related to the solar electric generating system (and, for rooftop installations, any other rooftop structures and/or equipment), the roof covering and roof drainage systems to comply with the codes listed in subdivision (d) of this section and other requirements set forth in this section and Title 4-C.
 - (H) Proof of compliance with the requirements of Appendix G of the Building Code, if applicable.
- (2) Document retention. Construction documents required by clauses (A) through (H) of subparagraph (ii) of paragraph (1) of this section, including structural analyses and calculations, [shall] must be retained for six years by the applicant of record [in accordance with the provisions of the New York State Education Law and Rules of the Board of Regents] and [shall] must be made available upon request of the Department.
- (3) Permits. Following approval of the alteration application, permits [shall] must be obtained for both the construction work and the electrical work to be performed. [Electrical work shall be performed by a New York City licensed electrician.]
- (i) [The property tax abatement application will be rejected if the electrical permit applications do not indicate that the application is an “S Sustainable Energy Install” application and/or omit the application number for the alteration application.
 - (ii)] No work other than installation of the solar electric generating system shall be included in the electrical permit application.
 - [(iii)](ii) Any Technical Report(s) identifying those responsible for special, progress and final inspections required by the [New York City] Construction Codes [contained in Title 28] must be filed with the Department.
- (4) Construction inspections. Any construction work performed in connection with the alteration application, including but not limited to the solar electric generating system, shall be inspected and have its final inspection, in accordance with Administrative Code § 28-116.2.4.2. Other inspections as required by the [New York City] Construction Codes [contained in Title 28] or this section shall be performed in accordance therewith.

- [(5) Electrical inspections. The electrical work performed in connection with the solar electric generating systems shall be completed and inspected in accordance with the New York City Electrical Code.
- (6) Construction] (5) Job sign-off. The applicant of record [shall]must submit to the Department completed Technical Reports and a request for [construction]job sign-off pursuant to Administrative Code § 28-116.4.
- [(7) Electrical sign-off. The electrical inspection is deemed signed off when it passes an inspection performed by the Department's Electrical Division.
- (8) Job sign-off.] The request for job sign-off [shall]must be accompanied by utility company acknowledgement that the application for interconnection is complete or certification by the applicant [for property tax abatement] or such applicant's representative attesting that the solar electric generating system will not be interconnected with the electrical grid. The request [shall]must also be accompanied by a completed property tax abatement application. If the property tax abatement application is not submitted together with and at the same time as the request for job sign-off, the property tax abatement application shall be denied, and the Department shall not further review or process the property tax abatement application.
- [(9) Required item. The Department shall register receipt of the property tax abatement application as a required item in its records.
- (10) Filing date. The date of filing of the property tax abatement application shall be the date of submission of construction sign-off documents and the application for property tax abatement as described in paragraph (8) of subdivision (e) of this section and as recorded by the Department.]
- (6) Electrical work. Electrical work associated with applications for the installation of solar electric generating systems must comply with the following:
- (i) Such applications must be filed for electrical plan examination in accordance with the Department's rules if such work includes but is not limited to:
- (A) Any change in an electrical installation with a rating of 1000 KVA or higher, up to and including the second level overcurrent protection; or
- (B) any electrical installation above 600 V; or
- (C) an electrical installation that is itself 1000 KVA or greater.
- (ii) Such application must include but not be limited to the following:
- (A) One line diagram
- (B) Plan view/service equipment room layout
- (C) Selective Coordination Study
- (iii) Permit. An electrical permit must be obtained prior to installation and the electrical work must be performed by a New York City licensed

electrician.

(A) For all electrical permit applications related to the solar electric generating system, the applicant must indicate “Sustainable Energy Install.”

(B) For installations that require plan examination, the electrical permit must be obtained following approval of the electrical plan examination filing of the electrical work to be performed in connection with the solar electric generating system.

(iv) Electrical inspections. The electrical work performed in connection with the solar electric generating systems must be completed and inspected in accordance with the New York City Electrical Code.

(v) Electrical sign-off. The electrical inspection is deemed signed off when it passes an inspection performed by the Department's Electrical Division and all fees have been paid.

(f) Procedure for the installation of electric energy storage equipment for the purposes of a tax abatement.

(1) Filing an alteration application. The Department shall not accept a property tax abatement application unless the applicant of record has first filed an alteration application with the Department and acknowledges the final inspection must be performed by a Registered Design Professional in accordance with Administrative Code § 28-116.2.4.2.

(i) At the time of submission of the alteration application, the applicant of record must indicate on forms furnished by the Department that the alteration application will be the subject of a property tax abatement application.

(ii) Work unrelated to the property tax abatement shall not be included in the alteration application. Such application must include, but not be limited to, the following construction documents and information:

(A) Zoning analysis demonstrating that the energy storage equipment complies with all regulations as prescribed by the New York City Zoning Resolution for that particular Zoning District.

(B) Plot plan showing:

1. the metes and bounds and location of the building on the site,

2. the location of the energy storage equipment elements on the building and/or site,

3. the location of and description of any trees that, were they to fall, could come into contact with any part of the energy storage equipment, and

4. the location of and identifying any city infrastructure

services, utility lines or other potential hazards on the building and/or site.

- (C) Site plan, floor plans(s), roof plan(s), elevation(s) and/or other drawings sufficient to show and describe the energy storage equipment.
 - (D) Details demonstrating that the energy storage equipment meets the definition set forth in Title 4-C § 499-aaaa(11), as well as the requirements in applicable provisions of the codes listed in subdivision (d) of this section.
 - (E) For a roof installation, a roof plan demonstrating that the energy storage system does not obstruct access for both firefighting, in accordance with Sections 504 and 512 of the New York City Fire Code, and maintenance of all roof equipment. For a site installation, the site plan must show access for firefighting and maintenance to and around site buildings and the energy storage equipment in accordance with the New York City Fire Code.
 - (F) Drawings showing the foundation and/or anchorage of the energy storage equipment.
 - (G) For an energy storage system located within a structure, construction details related to the Construction Codes or other codes having jurisdiction to show compliance for fire rated enclosures, clearances and any other requirements related to the equipment.
 - (H) Design and construction drawings reflecting construction work necessary to enable the building, its structure, the roof structure, any structural work related to the energy storage equipment (and, for rooftop installations, any other rooftop structures and/or equipment), the roof covering and roof drainage systems to comply with the codes listed in subdivision (d) of this section and other requirements set forth in this section and Title 4-C.
 - (I) Proof of compliance with the requirements of Appendix G of the Building Code, if applicable.
- (2) Document retention. Construction documents required by clauses (A) through (I) of subparagraph (ii) of paragraph (1) of this section, including structural analyses and calculations, must be retained for six years by the applicant of record and must be made available upon request of the Department.
- (3) Permits. Following approval of the alteration application, permits must be obtained for both the construction work and the electrical work to be performed.
- (i) No work other than installation of the electric energy storage equipment and any structures integral to the operation of the equipment must be included in the alteration permit application.
 - (ii) Any Technical Report(s) identifying those responsible for special,

progress and final inspections required by the Construction Codes must be filed with the Department.

- (4) Construction inspections. Any construction work performed in connection with the alteration application, including but not limited to the energy storage equipment, shall be inspected and have a final inspection, in accordance with Administrative Code § 28-116.2.4.2. Other inspections as required by the Construction Codes or this section must be performed in accordance therewith.
- (5) Job sign-off. The applicant of record must submit to the Department completed Technical Reports and a request for job sign-off pursuant to Administrative Code § 28-116.4. The request for job sign-off must be accompanied by utility company acknowledgement that the application for interconnection is complete or certification by the applicant for property tax abatement or such applicant's representative attesting that the electric energy storage equipment will not be interconnected with the electrical grid. The request must also be accompanied by a completed property tax abatement application. If the property tax abatement application is not submitted together with and at the same time as the request for job sign-off, the property tax abatement application shall be denied and the Department shall not further review or process the property tax abatement application.
- (6) Electrical work. Electrical work associated with applications for the installation of electric energy storage equipment must comply with the following:

 - (i) Such applications must be filed for electrical plan examination in accordance with the Department's rules if such work includes but is not limited to:

 - (A) Any change in an electrical installation with a rating of 1000 KVA or higher, up to and including the second level overcurrent protection; or
 - (B) any electrical installation above 600V; or
 - (C) an electrical installation that is itself 1000 KVA or greater.
 - (ii) Such application must include but not be limited to the following:

 - (A) One line diagram
 - (B) Plan view/service equipment room layout
 - (C) Selective Coordination Study
 - (iii) Permit. An electrical permit must be obtained prior to installation and the electrical work must be performed by a New York City licensed electrician.

 - (A) For all electrical permit applications related to the electric energy storage equipment, the applicant must indicate "Sustainable Energy Install"
 - (B) For installations that require plan examination, the electrical

permit must be obtained: following approval of the electrical plan examination filing of the electrical work to be performed in connection with the electric energy storage equipment.

(iv) Electrical inspections. The electrical work performed in connection with the electric energy storage equipment must be completed and inspected in accordance with the New York City Electrical Code.

(v) Electrical sign-off. The electrical inspection is deemed signed off when it passes an inspection performed by the Department's Electrical Division, and all fees have been paid.

(7) Filing an Office of Technical Certification and Research (OTCR) application.

(i) Filing for electric energy storage equipment installations requires site-specific review. The Department shall not accept a property tax abatement application unless, pursuant to Article 113 of Title 28 of the Administrative Code, OTCR has evaluated electric energy storage equipment that is greater than 2kWh and issued a Final Acceptance letter to the applicant.

(ii) At the time of submission of the OTCR application, the applicant of record must indicate on forms furnished by the Department that the OTCR application will be the subject of a property tax abatement application.

[(f)](g) [Procedure:] Property tax abatement application.

(1) Title 4-C certification. [An architect or engineer] A registered design professional [shall]must inspect the completed solar electric generating system installation and electric energy storage equipment and [shall]must certify its compliance with the definitions and requirements of Title 4-C, including but not limited to Sections 499-aaa(10), 499-aaa(11) and 499-ccc.

(2) Property tax abatement application form and signatures. [An architect or engineer] A registered design professional [shall]must complete the property tax abatement application form, sign and seal the form, and obtain the signature of the applicant for property tax abatement or such applicant's representative.

(3) Eligible solar electric generating system or electric energy storage equipment expenditures.

(i) Such property tax abatement form [shall]must include a Title 4-C certification by the property tax abatement applicant or such applicant's representative of the solar electric generating system or electric energy storage equipment expenditures for which the tax abatement is sought.

(ii) Such expenditures shall not include:

(A) any expenditures incurred prior to August 5, 2008 for solar electric generating systems or December 21, 2018 for electric energy storage equipment;

(B) any interest or other finance charges; or

- (C) any expenditures incurred using a federal, state or local grant. A federal, state or local grant shall not include another tax benefit, including a tax abatement, tax credit, tax exemption or tax rebate.
- (iii) No expenditures shall be eligible for a tax abatement pursuant to Title 4-C if such expenditures were incurred in connection with a solar electric generating system placed in service before August 5, 2008 or electric energy storage equipment placed in service between January 1, 2019 and January 1, 2024.
- (4) Delivery of property tax abatement application form to applicant of record. The [architect or engineer]registered design professional who files the application for property tax abatement [shall]must provide the completed property tax abatement application form, which [shall]must include all certifications required by Title 4-C and this section, to the applicant of record for submission to the Department at [construction]job sign-off. The completed property tax abatement application, together with the Technical Reports, OTCR approval, the electrical sign-off and the request for [construction]job sign-off, must be filed with the Department by March 15 in order for the property tax abatement to take effect on July 1 of the same calendar year. If a property tax abatement application is filed after March 15, the property tax abatement to which such application relates shall not take effect until July 1 of the following calendar year.
- (5) Upon receipt and acceptance of the completed property tax abatement application form and all applicable fees, the Department shall [record its acceptance and shall notify]forward any required documents to the Department of Finance for review and the issuance of the tax abatement. [However, the Department shall not notify the Department of Finance until all applicable fees for the solar installation have been paid.]
- (6) Filing date. The date of filing of the property tax abatement application shall be the date of submission of job sign-off documents and the application for property tax abatement.

[(g)] (h) Compliance period.

- (1) The applicant for property tax abatement [shall]must allow all [architects, and engineers]registered design professionals involved in the installation and maintenance of the solar electric generating system and the Department to have access to the solar electric generating system and any related structures and equipment for inspection thereof at any time during the compliance period upon reasonable notice.
- (2) The applicant for property tax abatement must allow all registered design professionals involved in the installation and maintenance of the electric energy storage equipment and the Department access to the electric energy storage equipment and any related structures and equipment for inspection thereof at any time during the compliance period upon reasonable notice.
- (3) Pursuant to Title 4-C § 499-dddd(1), within fifteen (15) calendar days prior to the last day of the compliance period, any [architect or engineer]registered design

professional involved in the installation and maintenance of the solar electric generating system or electric energy storage equipment [shall]must inspect the solar electric generating system or the electric energy storage equipment to certify its continuing compliance with Title 4-C, this section and applicable provisions of law and rules, including but not limited to the codes enumerated in subdivision (d) of this section. The applicant of record [shall]must prepare an inspection report and [maintain it on file in accordance with the provisions of the New York State Education Law and Rules of the Board of Regents for review by the] retain it for six years. Such report must be made available to the Department upon request. If the applicant of record finds that the solar electric generating system or the electric energy storage equipment is not in compliance with Title 4-C, such applicant [shall]must notify the Department [on such forms and in such manner as] in a form and manner prescribed by the Department.

[(h)] (i) Revocation.

- (1) Should the Department have reason to believe at any time during the compliance period that a condition described in Title 4-C § 499-eeee(1) exists, the Department shall inspect or otherwise investigate the condition. If the findings of such inspection or investigation indicate that a condition described in Title 4-C § 499-eeee(1) exists, the applicant for property tax abatement [shall]must pay the inspection and investigation expenses of the Department. The Department shall notify the applicant for property tax abatement of any findings that indicate that a condition described in Title 4-C § 499-eeee(1) exists and provide such applicant with an opportunity to dispute the findings.
- (2) No later than the ninetieth day after the last day of the compliance period, the Department shall notify the Department of Finance of any findings of noncompliance[,] and shall identify the period of noncompliance.
- (3) The Department may declare an applicant for property tax abatement ineligible for future tax abatements in accordance with Title 4-C § 499-eeee(4).

[(i)] (j) Notification of the New York State Department of Education. In accordance with Title 4-C § 499-ffff(3), should the Department determine that any [architect or engineer]registered design professional involved in the installation and maintenance of the solar electric generating system or electric energy storage equipment engaged in professional misconduct in making certifications required by Title 4-C or this rule, the Department shall so notify the New York State Department of Education. [Any misconduct in making such certifications may, following hearing by the Board of Regents, provide a basis for revocation of the professional's license or imposition of other penalty or sanction.]

**NEW YORK CITY MAYOR'S OFFICE OF OPERATIONS
253 BROADWAY, 10th FLOOR
NEW YORK, NY 10007
212-788-1400**

**CERTIFICATION / ANALYSIS
PURSUANT TO CHARTER SECTION 1043(d)**

RULE TITLE: Amendment of Rules Governing Property Tax Abatements for Installation of Certain Equipment.

REFERENCE NUMBER: DOB-147

RULEMAKING AGENCY: Department of Buildings

I certify that this office has analyzed the proposed rule referenced above as required by Section 1043(d) of the New York City Charter, and that the proposed rule referenced above:

- (i) Is understandable and written in plain language for the discrete regulated community or communities;
- (ii) Minimizes compliance costs for the discrete regulated community or communities consistent with achieving the stated purpose of the rule; and
- (iii) Does not provide a cure period because it does not establish a violation, modification of a violation, or modification of the penalties associated with a violation.

/s/ Francisco X. Navarro
Mayor's Office of Operations

February 14, 2022
Date

**NEW YORK CITY LAW DEPARTMENT
DIVISION OF LEGAL COUNSEL
100 CHURCH STREET
NEW YORK, NY 10007
212-356-4028**

**CERTIFICATION PURSUANT TO
CHARTER §1043(d)**

RULE TITLE: Amendment of Rules Governing Property Tax Abatements for Installation of Certain Equipment.

REFERENCE NUMBER: 2022 RG 004

RULEMAKING AGENCY: Department of Buildings

I certify that this office has reviewed the above-referenced proposed rule as required by section 1043(d) of the New York City Charter, and that the above-referenced proposed rule:

- (i) is drafted so as to accomplish the purpose of the authorizing provisions of law;
- (ii) is not in conflict with other applicable rules;
- (iii) to the extent practicable and appropriate, is narrowly drawn to achieve its stated purpose; and
- (iv) to the extent practicable and appropriate, contains a statement of basis and purpose that provides a clear explanation of the rule and the requirements imposed by the rule.

/s/ STEVEN GOULDEN
Acting Corporation Counsel

Date: February 14, 2022