

Property Tax Abatement for Green Roofs and Solar Electric Generating Systems

To support recent New York State laws providing property tax abatements for [green roof](#) and [solar electric systems](#), the Buildings Department has created new rules for tax abatement application approvals.

Property Tax Abatement Eligibility Requirements:

- The building must be a Real Property Class 1, 2 or 4.
- Construction of any green roof requirements must have begun on or after August 5, 2008.
- Solar electric generating system costs must: 1) be incurred on or after August 5, 2008; and 2) have been incurred in connection with a solar electric generating system placed in service on or after August 5, 2008.

Two New Forms: PTA3 and PTA4

For green roof installations, use the new PTA3 property tax abatement application and agreement application. For solar electric generating system installations, use the new PTA4 property tax abatement application and agreement application. The PTA3/PTA4 must be:

- Signed and sealed by a licensed architect or engineer
- Signed by the property tax abatement applicant
- Submitted with the request for construction application sign-off
- Accompanied by all required sign-off documents

Property Tax Abatement Filing Requirements

The applicant of record must:

- Professionally certify an Alteration Type 2 (ALT2) application and agree to have the final inspection performed by a licensed professional on behalf of the Department.
- Indicate on the Professional Certification (PC1) that the alteration application will be the subject of a green roof or solar property tax abatement application.

Note: Only include work related to the property tax abatement in the alteration application.

ALT2 Application Required Documents

The following documents must be filed when filing an Alt 2 application:

- Plans demonstrating that all requirements are met, and design and construction drawings
- Zoning diagram showing compliance with height and setback regulations
- All required Technical Reports
- A maintenance plan to maintain the green roof during the compliance period and at least three (3) years thereafter

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The applicant of record must also keep structural analysis and calculations for six (6) years after construction sign-off and have them readily available upon request.

For Green Roofs Four Inches Deep or Less

Where the applicant of record's structural analysis shows that the building's existing roof can support the green roof installation (fully saturated) without being altered, the design professional is not obligated to submit the design and construction documents required under the rule. Please refer to the rule for complete details.

Work Permits Issuance

Electrical work on solar electric generating system requires an electrical work permit. Only a licensed Master Electrician may install, alter, repair or connect any solar electric generating system. When filing, the application must indicate:

- Work to Be Done checked as "S - Sustainable Energy Installs"
- Work to Be Done checked as "Service Work / Notify Utility," if meters are required.
- The ALT 2 application number

Any alteration or addition to the original electrical design of a solar electric generating system requires a new application, inspection and sign-off. No electrical work unrelated to the solar electric generating system (with property tax abatement) may be performed under the electrical work permit.

Property Tax Abatement Application Submission

All inspections must be performed according to the New York City Construction Codes and Electrical Code. Upon completion, the applicant must request construction sign-off by submitting all Code-required documents, including but not limited to:

- TR1
- A correctly completed PTA3 and PTA4.

A professional designee engineer/architect must make the required certifications, complete, sign and seal the property tax abatement forms and deliver to the applicant of record. These forms must then be delivered to the applicant of record. The Buildings Department will not review or process late, incorrect or incomplete property tax abatement applications. Applications must be submitted to the Department on or before March 15 to be eligible for a property tax abatement to take effect July 1 of that calendar year.

Compliance Period/Revocation

The applicant of record must perform all required inspections required and must notify the Department of any non-compliance of the green roof or solar electric generating system.

- The compliance period for green roofs is one (1) tax year, beginning July 1 of the year the property tax abatement is taken and ending the following June 30.
- The compliance period for solar electric generating systems is four (4) tax years, beginning the tax year the property tax abatement is taken and the three (3) tax years immediately following.

For more information, read our [frequently asked questions](#) or email GreenRoofandSolar@buildings.nyc.gov.

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