

# Climate Mobilization Act Green Roof Tax Abatement Program

### **Frequently Asked Questions**

#### 1. What are green roofs?

A green roof is a building rooftop with a specially-designed system of protective, layered material, partially or completely covered with live, drought-resistant or equally hardy vegetation.

Green roofs provide many operational, health, and environmental benefits, including improved building insulation and stormwater management and reduced urban heat island effect.

#### 2. Does my building require a green roof?

Under the <u>Climate Mobilization Act, Local Law</u> 92 and <u>Local Law</u> 94 of 2019, all new buildings and most major roof renovations are required to install green roofs, solar panels, or a combination of the two across most of the roof area, defined as a "sustainable roofing zone."

#### 3. What are the tax incentives for green roofs?

NYC's Mayor's Office of Long Term Planning and Sustainability (aka Mayor's Office of Climate and Sustainability) established <u>rules</u> that designate certain city NYC Community Districts as Priority Districts for the **Green Roof Tax Abatement**program. Green roofs installed in these areas will be eligible for a \$15 per square foot property tax abatement – nearly triple the base abatement. Elsewhere, the level of the incentive in the city will remain at \$5.23 per square foot. With the launch of the <u>PACE program</u>, green roof retrofits in all areas may be eligible for additional financing opportunities.

#### 4. What are the NEW priority districts?

The incentive's Priority Districts, eligible for the enhanced Green Roof Tax Abatement, were selected to help community districts particularly vulnerable to high levels of heat stress, as well as other environmental concerns. A preliminary map showing where the zones are located is on page 2.

#### 5. How are Priority Districts determined?

These areas are determined by evaluating heat-related mortality and health indicators for each city Community District, using the Department of Health and Mental Hygiene's Heat Vulnerability Index & the percent of each community district within a Combined Sewer Overflow Tributary Area. This information helps to identify areas where reducing heat stress and improving access to clean air and clean water is most crucial to the wellbeing of our city's most vulnerable neighborhoods.

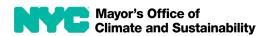
#### 6. How do I apply for the green roof tax abatement?

Applicants for the Tax Abatement must fill out a <u>Department of Buildings PTA3 form</u> along with an application for a building permit for the green roof. They should have a <u>NYS Licensed</u>, Registered Architect or Professional Engineer submit the application and certify that the green roof meets all design, code, and legislation requirements. This application must also include a maintenance plan for the next four years (year of abatement + 3 additional years).

## 7. Can I still install a green roof on an existing building?

Yes – however, because green roofs add weight to a building's roof structure, a Professional Engineer or Registered Architect must perform a <u>structural analysis</u> to determine how much additional weight the existing roof can support without modification. The engineer can also design a structural upgrade to carry as much weight as is desired. This option is often chosen when owners want to add an accessible deck and stair bulkhead to make enjoying the green roof easier.

For further information, please see the <u>Final</u> Rule on Tax Abatements for Priority Districts and <u>Green Roof FAQ</u>, available on the NYC MOCS and NYC Buildings websites.



### **Green Roof Tax Abatement District Map**

