



# Certified Public Accountant Attestation Form for 320.7 Adjustments

LOCAL LAW 97 of 2019:

Form must be typewritten.

**PURPOSE:** The **Certified Public Accountant** must complete this form to verify an application for an adjustment of the annual GHG emissions limits pursuant to §28-320.7(2) of the NYC Administrative Code for buildings constrained by finances.

## 1. Verifying Professional – Certified Public Accountant

CPA Name: \_\_\_\_\_ CPA Registration Number: \_\_\_\_\_

Business Name, if applicable: \_\_\_\_\_

Business Address: \_\_\_\_\_

Business Email Address: \_\_\_\_\_ Business Phone: \_\_\_\_\_

## 2. Attestation of Building Owner

Building Address: \_\_\_\_\_

Borough: \_\_\_\_\_ Block: \_\_\_\_\_ Lot: \_\_\_\_\_

Number of buildings on the lot: \_\_\_\_\_ BIN: \_\_\_\_\_

Additional Borough-Block-Lot numbers, if applicable: \_\_\_\_\_

Additional BIN numbers, if applicable: \_\_\_\_\_

Name of Building Owner: \_\_\_\_\_

Building Owner's Email: \_\_\_\_\_ Building Owner's Phone: \_\_\_\_\_

### Building owner's attestation

I certify that I am the owner of record for the referenced building(s), and I authorize the above duly authorized professional to verify financial information submitted pursuant to §28-320.7(2) of the NYC Administrative Code and 1 RCNY § 103-12(c)(3).

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## 3. Building Financial Information

Alongside this form, submit documentation demonstrating one of the following (Indicate one):

- For buildings held in a condominium or cooperative form of ownership: a 3-year average increase in annual carrying charges per unit of 5% above the average rate of inflation for the same 3-year period; or
- For buildings exempt from real property taxes pursuant to sections 420-a, 420-b, 446, or 462 of the real property tax law and applicable local law: the building owner had negative revenue after subtraction of expenses for the combined 2 years prior to the application; or
- For buildings that are party to an affordable housing regulatory agreement and buildings with no debt: the building's income-expense ratio, as calculated pursuant to guidance issued by the Department, is less than 1.05; or
- For all other building types: the building's debt service coverage ratio, as calculated pursuant to guidance issued by the Department, is less than 1.15.

#### 4. Attestation of Verifying Professional

I have reviewed the information provided in this Certified Public Accountant's Attestation Form, and under penalties provided by law, attest to its accuracy. Falsification of any statement is a misdemeanor and is punishable by a fine or imprisonment, or both. It is unlawful to give to any City employee, or for a City employee to accept, any benefit, monetary or otherwise, either as a gratuity for properly performing the job or in exchange for special consideration. Violation is punishable by a fine or imprisonment or both. I understand that if I am found after due hearing to have knowingly or negligently made a false statement or to have knowingly or negligently falsified or allowed to be falsified any certificate, form, signed statement, application, report or certification of the correction of a violation required under the provisions of the Building Code or of a rule of any agency, I may be barred from filing further applications or documents with the NYC Department of Buildings.

Name *(please print)*: \_\_\_\_\_

CPA license #: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

*Print name, sign, date, and apply seal as applicable.*