

SERVICE UPDATE

Local Law 87 of 2009: Energy Efficiency Reports Extended Filing Deadline

Buildings owners required to submit an Energy Efficiency Report (EER) under [Local Law 87 of 2009](#) may be eligible for an extension to the filing deadline. The deadline to file the [Application for Extension of Time to File an Energy Efficiency Report \(EER\)](#) is October 1.

The duration of an extension is one year. Thereafter, applicants may only re-apply for one additional, one-year extension.

Eligibility for a Filing Extension

LL87/09 outlines two categories under which an owner may be eligible for a report filing deadline extension: inability to complete or financial hardship of the building. Specifically:

- 1) **Inability to Complete Energy Audit and Retro-commissioning.** Despite an owner's good-faith efforts, documented in an application, (s)he is unable to complete the required energy audit and retro-commissioning before the report's scheduled due date. Under this provision, the Department of Buildings Commissioner may not grant more than two extensions, each one no longer than one year. Any extension will not extend the scheduled due dates for subsequent energy efficiency reports.
- 2) **Financial Hardship of the Building.** Extensions pursuant to this provision may be granted annually. A building is considered to be subject to financial hardship if it:
 - a. Had arrears of property taxes or water or wastewater charges that resulted in the property's inclusion, within two years prior to the due date of an energy efficiency report, on the Department of Finance's annual New York City tax lien sale list;
 - b. Is exempt from real property taxes pursuant to §§ 420-a, 420-b, 446 or 462 of the Real Property Tax law and applicable local law and the owner had negative revenue less expenses during the two tax years prior to the due date of an energy efficiency report as certified to the department by a certified public accountant;
 - c. Had outstanding balances under the Department of Housing Preservation and Development's emergency repair program that resulted in the property's inclusion, within two years prior to the due date of an energy efficiency report, on the Department of Finance's annual New York city tax lien sale list; *or*
 - d. Has an active or effective commitment letter from a governmental agency that provides for the financing of the rehabilitation, within a period of 5 years or less, of such building by such government agency for the purposes of affordable housing for low or moderate income families.

If any of these conditions is applicable, owners may apply for an extension. Visit the [LL 87/09](#) page on the Department's website to download the [Application for Extension of Time to File an Energy Efficiency Report](#) form, and sign, scan and email it to LL87@buildings.nyc.gov. You will receive email notification when the application has been received and instructions on how to proceed and make payment.