

Local Law 97: 2024 Compliance and Reporting Rates

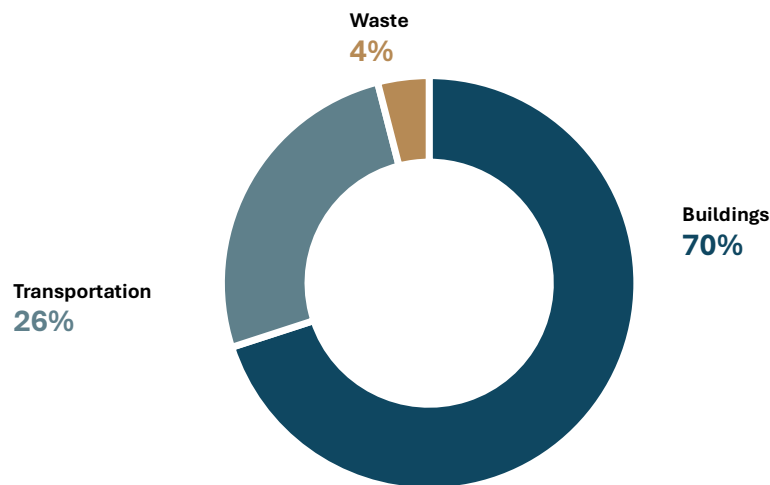
Report Pursuant to NYC Administrative Code § 28-320.3.7.2

Introduction

In New York City, over two thirds of greenhouse gas (GHG) emissions are attributed to buildings. Local Law 97 of 2019 as amended (LL97) is one of the most ambitious plans for reducing emissions in the nation. Under this groundbreaking law, most buildings over 25,000 square feet are required to meet GHG emissions limits beginning in 2024, with stricter limits coming into effect in 2030 and subsequent compliance periods.

NYC GHG Emissions by Sector (2024)

Share of citywide greenhouse gas emissions



Source: NYC Greenhouse Gas Inventory (2024).

At the time LL97 was enacted in 2019, it was designed so that approximately 80% of properties subject to the law were already below the emissions limits established for the first compliance period (2024–2029), based on data reported through the City’s Benchmarking Law. In other words, it was projected that only the highest-emitting 20% of covered buildings would need to reduce their emissions to meet the applicable limits in the first compliance reports due in 2025. The increasingly stringent limits in later

compliance periods are designed to reduce the emissions produced by the City's largest buildings 40% by 2030 and to net zero by 2050.

For the 2024 compliance year, two LL97 compliance paths had reporting requirements: Article 320 and Article 321. Article 320 generally applies to market-rate buildings across use types and requires annual reports documenting building emissions and compliance with applicable emissions limits. Certain affordable housing buildings subject to Article 320 have later reporting start dates; 2027 or 2036, depending on the applicable program. Article 321 applies to many affordable housing properties and houses of worship and establishes one-time requirements that may be satisfied through emissions performance or completion of prescribed energy conservation measures (PECMs).

The 2024 compliance year was the first under LL97, with compliance reports filed in 2025. Of the 19,963 properties required to report (representing 29,031 buildings), approximately 95% filed, demonstrating significant participation from the city's real estate community. Among Article 320 properties that filed reports with emissions data, the large majority – 95% - met their applicable 2024 emissions limits. Article 321 filing rates were also high; however, because audits of these reports remain underway, final compliance has not yet been determined for the full Article 321 cohort.

Compliance Universe

LL97 compliance requirements apply to buildings. Buildings are indexed in city records on tax lots, or properties, identified by borough-block-and-lot (BBL) numbers. A single property (BBL) may contain multiple buildings. In most cases, the buildings on a property are under the same ownership and in this first compliance period, may be reported together for LL97 compliance. Accordingly, this report presents both building and property counts when describing the overall population subject to the law. In later sections examining reporting and compliance in greater detail, the report focuses on properties for simplicity and to avoid separately counting multiple buildings that are part of the same property.

Calendar year 2024 was the first compliance year under LL97, with compliance reports submitted to DOB in 2025. For this first compliance year, buildings in two compliance pathways had requirements: Article 320 buildings beginning in 2024, and Article 321 buildings. (See *Appendix Table 1: Compliance Pathway and Compliance Year for more detail*)

Buildings Subject to LL97 Requirements for Calendar Year 2024

Compliance Pathway	Properties (BBLs)	% of Covered Properties	Buildings	% of Covered Buildings
Article 320 beginning 2024 (28-320.3.7)	11,036	55%	16,862	58%
Article 321 One-Time Compliance in 2024	8,927	45%	12,169	42%
Total Required to Comply in 2024	19,963	100%	29,031	100%

Reporting Rates

Of those required to comply in 2024 and report in 2025 (19,963 properties, 29,031 buildings), the overwhelming majority filed their LL97 compliance reports. Both 320 and 321 properties achieved a 95% reporting rate.

Overall 2025 LL97 Reporting Rate

Total LL97	Properties (BBLs)	% of Covered Properties	Buildings	% of Covered Buildings
Total Required to Report	19,963	100%	29,031	100%
Filed	18,938	95%	27,120	93%
Did Not File	1,025	5%	1,911	7%

Article 320 Reporting Rate

Article 320	Properties (BBLs)	% of Covered Properties	Buildings	% of Covered Buildings
Total	11,036	55%	16,862	58%
Filed	10,437	95%	15,401	91%
Did Not File	599	5%	1,461	9%

Article 321 Reporting Rate

Article 321	Properties (BBLs)	% of Covered Properties	Buildings	% of Covered Buildings
Total	8,927	45%	12,169	42%
Filed	8,501	95%	11,719	96%
Did Not File	426	5%	450	4%

Article 320 Emissions Limit Compliance

From this point forward the report focuses on properties for simplicity and to avoid separately counting multiple buildings that are part of the same property.

Among Article 320 properties that filed reports, 95% met their applicable emissions limits, 5% exceeded their limits, and less than 1% filed with deficient data quality. Of the properties above the emissions limit, 32% exceeded it by less than 10%.

Article 320 Emissions Limit Compliance

Article 320		Properties (BBLs)	% of Properties
Total		11,036	55%
Total that Filed		10,437	95% of Article 320
	Meets Emissions Limit	9,951	95% of filings
	Above Emissions Limit	470	5% of filings
	Over by Less Than 10% of Limit	149	32% of those over emissions
	Over by Between 10 – 50% of Limit	197	42% of those over emissions
	Over by more than 50% of Limit	124	26% of those over emissions
	Above Emissions Limit and Requested Penalty Mitigation (Good Faith Efforts)	149	32% of those over emissions
	Deficient Filing (Data Quality Issues)	16	0.15% of filings
Did not File		599	5% of Article 320

Article 320 Compliance by Property Type

LL97 emissions limits are determined by size and use type. Because a property or building may include multiple use types, the analysis below categorizes properties based on their primary property use.

Multifamily housing was the most common Article 320 property type, accounting for 4,991 properties (45%). Offices, hotels, K–12 schools, and non-refrigerated warehouses were also among the most common uses. Filing and emissions limit compliance rates were generally high across these predominant property types.

Article 320 Compliance by Property Type

Primary Property Use Type	Properties (BBLs)	% of all Article 320 Properties	Filing Rate	Emissions Compliance Rate
Multifamily Housing	4,991	45%	95%	95%
Office	1,900	17%	96%	95%
Hotel	604	5%	97%	91%
K-12 School	421	4%	95%	95%
Non-Refrigerated Warehouse	409	4%	90%	92%
Manufacturing/Industrial Plant	298	3%	91%	92%
Self-Storage Facility	273	2%	96%	91%
Retail Store	252	2%	92%	91%
Distribution Center	160	1%	96%	86%
Senior Living Community	147	1%	98%	94%
Parking	145	1%	94%	90%
Medical Office	110	1%	96%	91%
College/University	98	1%	100%	94%

Primary Property Use Type	Properties (BBLs)	% of all Article 320 Properties	Filing Rate	Emissions Compliance Rate
All Other	1,228	11%	98%	89%

Note: “all other” includes:

Residence Hall/Dormitory, Supermarket/Grocery Store, Residential Care Facility, Strip Mall, Fitness Center/Health Club/Gym, Hospital (General Medical & Surgical), Refrigerated Warehouse, Performing Arts, Social/Meeting Hall, Financial Office, Pre-school/Daycare, Museum, Laboratory, Wholesale Club/Supercenter, Movie Theater, Urgent Care/Clinic/Other Outpatient, Food Service, Adult Education, Enclosed Mall, Outpatient Rehabilitation/Physical Therapy, Restaurant, Bank Branch, Ambulatory Surgical Center, Vocational School, Bowling Alley, Data Center, Food Sales, Mailing Center/Post Office, Repair Services (Vehicle, Shoe, Locksmith, etc.), Library, Automobile Dealership, Courthouse, Lifestyle Center, Personal Services (Health/Beauty, Dry Cleaning, etc), Worship Facility

Article 320 Compliance by Borough

Manhattan had the largest share of Article 320 properties and the highest filing rate, at 98%. Filing rates were 92–93% in the Bronx, Brooklyn, and Queens and 84% on Staten Island. Emissions-limit compliance ranged from 89% to 95% across the five boroughs.

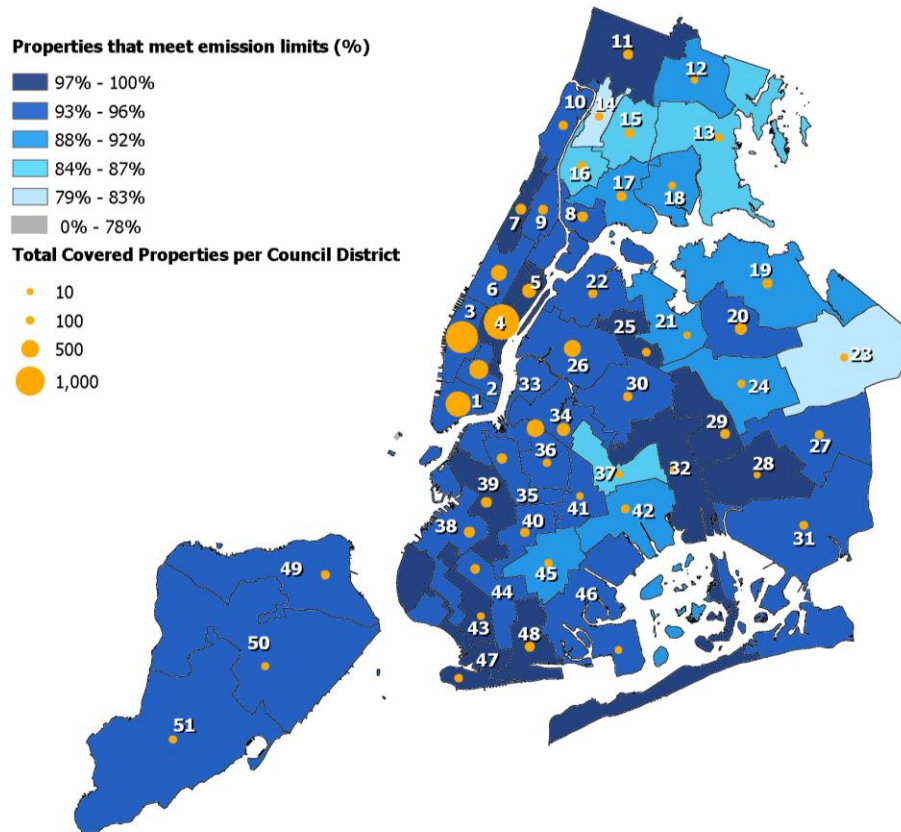
Article 320 Compliance by Borough

Borough	Article 320 Properties (BBLs)	% of all Article 320 Properties	Filing Rate	Emissions Compliance Rate
Manhattan	5,152	47%	98%	95%
Bronx	1,060	10%	92%	89%
Brooklyn	2,471	22%	93%	94%
Queens	2,059	19%	92%	93%
Staten Island	294	3%	84%	93%

Article 320 Compliance by Council District

Most Council Districts had emissions limit compliance rates of 93% or higher. (See *Appendix Table 2 for detailed compliance rates by Council District.*)

Article 320 Covered Properties per Council District and District-Level Compliance with Emissions Limits



Note: The map indicates Article 320 properties that have filed reports during the 2025 reporting period for compliance year 2024 and their emission compliance rates. Council Districts are color-coded by the percentage of covered Article 320 properties in the District that meet 2024 emission limits. Circles, in orange, are scaled to represent the number of Article 320 covered properties in the Council District.

Article 321 Compliance

Article 321 properties are required to demonstrate compliance only once, through one of two pathways:

- Performance pathway (§28-321.2.1): demonstrate that building emissions do not exceed the 2030 emissions limit; or
- Prescriptive pathway (§28-321.2.2): demonstrate installation of the required Prescriptive Energy Conservation Measures (PECMs).

Over 83% of Article 321 properties that filed used the prescriptive pathway. Twenty-seven percent of these owners requested penalty mitigation to obtain additional time to complete the required work. Among properties using the performance pathway, more than 90% of them reported compliance with the 2030 emissions limit. Audits of these filings are still underway, and the data may therefore be refined over time. The figures in the following table include the 5% of filings that are deficient and are still undergoing audit.

Article 321 Compliance

Article 321		Properties (BBLs)	% of Properties
Total		8,927	100%
Total that Filed		8,501	95% of Article 321
	Prescriptive / PECM Pathway*	7,083	83% of Article 321 filings
	Reported PECM Completion	5,153	73% of PECM filings
	Requested Penalty Mitigation	1,930	27% of PECM filings
	Performance Pathway	991	12% of Article 321 filings
	Below Emissions Limit	907	90% of Performance filings
	Above Emissions Limit	84	8% of Performance filings
	Requested Penalty Mitigation	8	10% of Performance filings Above Emissions Limit
	Deficient Filings (Data Quality Issues)	427	5% of Article 321 filings
Did not File		426	5% of Article 321

Article 321 Compliance by Borough

Of the 8,927 Article 321 properties, the Bronx has the largest share (3,031), and Staten Island has the fewest (53). All boroughs have high filing rates (89% and above) and overwhelmingly chose to comply with Article 321 through PECMs versus the Performance Pathway based on 2030 emissions limits.

Borough	Properties (BBLs)	% of all Article 321 Properties	Filing Rate	PECM %	Performance %
Manhattan	1,907	21%	91%	89%	8%
Bronx	3,031	34%	93%	89%	9%
Brooklyn	2,655	30%	95%	80%	17%
Queens	1,281	14%	89%	84%	10%
Staten Island	53	1%	100%	91%	6%

Note: Deficient filings are not included in the PECM / Performance rates.

How Do Buildings Comply with Emissions Limits

LL97 provides covered buildings with several tools for meeting applicable emissions limits. In addition to reducing emissions through building upgrades and energy-efficiency measures, eligible buildings may use offsets, adjustments to emissions limits, deductions, and alternative calculation methodologies that account for particular building systems and energy sources. Additional information is provided in *the Appendix, “Alternative Compliance Pathways Provided by LL97.”*

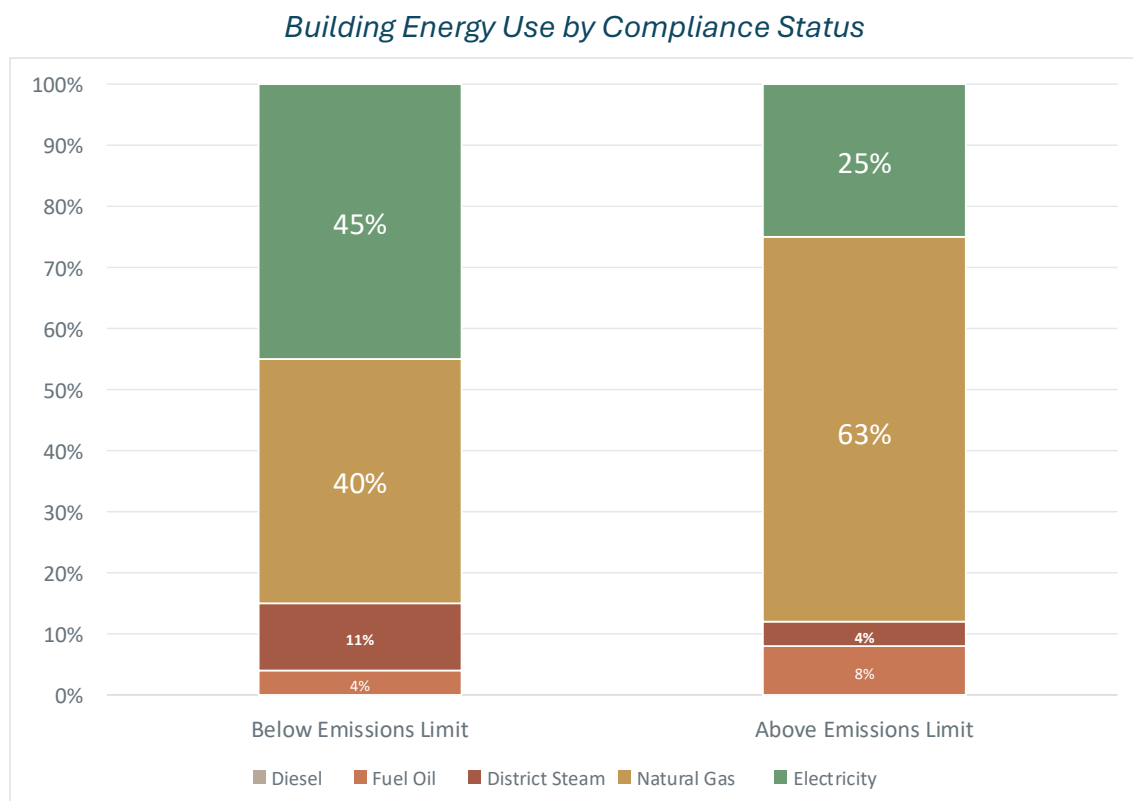
Use of these tools was limited during the first compliance year; each of the mechanisms described below was used by fewer than 1% of filers.

Total LL97 Use of Alternative Compliance

Compliance Tools	Total Properties (BBLs)	% of Total Filings	Article 320 Properties (BBLs)	Article 321 Properties (BBLs)
AHRF Offsets	79	0.42% of filings	38	41
Adjustments (320.7)	33	0.18% of filings	33	0
Adjustments (320.8, 320.9)	70	0.37% of filings	70	0
Solar	31	0.17% of filings	18	13
Beneficial Electrification	6	0.03% of filings	6	0
Combined Heat and Power (CHP)	10	0.20% of filings	10	0
Time of Use (TOU)	5	0.03% of filings	5	0
EV Chargers	3	0.02% of filings	3	0
Unused Deductions				
Offsite Storage Deduction	0	0% of filings	0	0
Onsite Storage Deduction	0	0% of filings	0	0
Alternative Fuels	0	0% of filings	0	0
Cell Tower Deduction	0	0% of filings	0	0
Fuel Cell Deduction	0	0% of filings	0	0

Compliance by Energy Type

Comparing the energy mix of buildings that are above and below their emissions limits illustrates the important role that reducing fossil-fuel use can play in achieving LL97 compliance. The chart below compares the aggregate energy mix above and below their emissions limits across all property uses.



Note: Results include filed Article 320 reports and Article 321 performance-pathway reports with emissions data. Percentages are derived from total kBtu by energy type across all buildings in each compliance group. Diesel is less than 1% of all energy use, by kBtu.

Outreach and Enforcement

DOB continues to conduct extensive outreach through direct mail and email communications, newsletters, social media, webinars and presentations, website guidance, task forces and working groups, direct telephone and email support, and partnership with NYC Accelerator (NYCA) and the CUNY Building Performance Laboratory's Sustainability Help Center (SHC). In the lead up to the 2025 reporting deadline, this included 56 webinars and presentations, more than 40 mail and email campaigns reaching more than 244,000 recipients, thousands of calls with owners and service providers, and individualized case management for complex filings and portfolios.

During this first reporting year, DOB paired outreach and assistance with a supportive enforcement approach to promote compliance. DOB and NYCA together implemented a telethon-type approach for contacting building owners that had not yet reported or requested an extension and that had not previously been contacted by the Department, to ensure that they were aware of the law and available guidance. While all building-types were contacted, special emphasis was placed on contacting educational institutions and houses of worship. Additionally, targeted outreach to co-ops and condominiums was implemented to identify properties that could possibly avail themselves of a particular exemption that pertains to "garden-style-apartments," for which the individual units provide their own heat and hot water. Through this effort, DOB inspectors visually verified applicable criteria at these properties.

DOB incorporated feedback from building owners and service providers throughout implementation, including through weekly meetings with hundreds of service providers. Those discussions helped inform DOB's decision to extend the first-year filing deadline to December 31, 2025, providing owners and service providers additional time to understand new requirements and submit accurate reports. The extension also extended DOB's review and audit timeline, and DOB notified the City Council on March 18, 2026 that this report would be completed by the end of the summer.

DOB's enforcement process continues to promote compliance. DOB has issued Notices of Deficiency (NODs) for failure to file and for buildings exceeding emissions limits or noncompliance with Article 321, giving owners notice of outstanding obligations and an opportunity to come into compliance, where applicable. Where buildings pursue appropriate penalty mitigation, DOB may resolve matters through Mediated Resolutions (MRs) that establish a structured pathway to compliance. Where Article 320 owners do not cure noncompliance or otherwise engage, DOB pursues penalties at the Office of Administration Trials and Hearings (OATH). In some cases, owners elect to pay the

applicable penalty and avoid the OATH enforcement proceeding. Article 321 penalties are processed through DOB violations on DOB NOW, rather than at OATH.

DOB is also working with the NYC Accelerator to provide additional support to owners that exceed their emissions limits but demonstrate a credible pathway to compliance. DOB has designed the LL97 enforcement process to focus on achieving emissions reductions and preserving penalties for owners that do not engage or fail to follow through.

In addition to the DOB's extensive outreach, the Department of Housing Preservation and Development (HPD) has conducted ongoing parallel efforts. HPD focuses on properties in its asset managed portfolio subject to Article 321 and Mitchell-Lamas subject to Article 320. This outreach was supported by HPD's 321Go! Program and also includes social media engagement, print materials in HPD's outreach van, and LL97 content in emails sent to the distribution list managed by the Office of Enforcement and Neighborhood Services, which maintains HPD's largest property owner mailing list based on property registration. HPD continues to work with DOB to refine compliance pathways and requirements and ensure needed support for Article 321 buildings.

Conclusion

The first year of LL97 reporting showed high levels of participation, with approximately 95% of required Article 320 and Article 321 properties filing reports. Among Article 320 properties with emissions data, the large majority (95%) met their 2024 emissions limits. DOB continues to audit reports and work with owners completing their one-time Article 321 requirements. As emissions limits become more stringent beginning in 2030, DOB will continue its outreach, auditing, and enforcement efforts to support compliance with LL97.

Appendix

Table 1: Compliance Pathways and Compliance Year

Compliance Pathway	Program		First Compliance Year
Article 320 beginning 2024 (28-320.3.7)	Article 320	• Buildings that exceed 25,000 gross square feet; • Two or more buildings on the same tax lot that together exceed 50,000 square feet; • Two or more condominium buildings governed by the same board of managers and that together exceed 50,000 square feet.	Annual reports begin in 2025
Article 320 beginning 2026 (28-320.3.10.1)	•1 to <35% Rent Regulated Buildings		Annual reports begin in 2027
Article 320 beginning 2035 (28-320.3.9)	• Mitchell Lama • Income Restricted (NYC Dept of Finance (DOF) Tax Exemptions) • Income Restricted (NYC Dept of Housing Preservation Development (HPD))		Annual reports begin in 2036
Article 321 One-Time Compliance	• >35% Rent Regulated • Project-based federal housing program • Housing Development Fund Corporation cooperatives (HDFCs) Meeting Article 321 Thresholds • Houses of Worship		One-time reports due in 2025 with two options: • Prescriptive Energy Conservation Measures or • Emissions Performance
City Portfolio Reductions	• NYC Dept of CityWide Administration Services (DCAS) • NYC Housing Authority (NYCHA)		Portfolio-wide reduction managed by DCAS and NYCHA

Table 2: Article 320 Compliance *by Council District*

Council District	Borough	Neighborhoods	Emissions Compliance Rate	Count of Properties per Council District Subject to Article 320
1	Manhattan	Financial District-Battery Park City, Tribeca-Civic Center, The Battery-Governors Island-Ellis Island-Liberty Island, SoHo-Little Italy-Hudson Square, Chinatown-Two Bridges, Lower East Side	93%	834
2	Manhattan	Greenwich Village, Lower East Side, East Village, Midtown South-Flatiron-Union Square, Gramercy, Murray Hill-Kips Bay	95%	557
3	Manhattan	Hudson Square, West Village, Chelsea, Hudson Yards, Meatpacking District, Garment District, Times Square, Hell's Kitchen	95%	1130
4	Manhattan	Midtown South-NoMad, Midtown-Times Square, Stuyvesant Town-Peter Cooper Village, Murray Hill-Kips Bay, East Midtown-Turtle Bay, United Nations, Upper East Side-Carnegie Hill	96%	1277
5	Manhattan	Upper East Side (Lenox Hill, Yorkville, Carnegie Hill) and Roosevelt Island	96%	343
6	Manhattan	Upper West Side, Lincoln Square,	94%	416

Council District	Borough	Neighborhoods	Emissions Compliance Rate	Count of Properties per Council District Subject to Article 320
		Hell's Kitchen, Central Park		
7	Manhattan	Upper West Side (Central), Upper West Side-Manhattan Valley, Morningside Heights, Manhattanville-West Harlem, Hamilton Heights-Sugar Hill, Washington Heights (South)	96%	210
8	Manhattan, Bronx	Mott Haven-Port Morris, Melrose, Concourse-Concourse Village, Upper East Side-Carnegie Hill, Upper East Side-Yorkville, East Harlem (South), East Harlem (North), Randall's Island	95%	190
9	Manhattan	Morningside Heights, Manhattanville-West Harlem, Hamilton Heights-Sugar Hill, Harlem (South), Harlem (North), East Harlem (South), East Harlem (North), Upper West Side-Manhattan Valley	93%	162
10	Manhattan	Washington Heights, Inwood, Marble Hill	92%	133
11	Bronx	Bedford Park, Norwood, Kingsbridge Heights-Van Cortlandt Village, Kingsbridge, Riverdale-Spuyten Duyvil, Wakefield-Woodlawn, Woodlawn	96%	166

Council District	Borough	Neighborhoods	Emissions Compliance Rate	Count of Properties per Council District Subject to Article 320
		Cemetery, Van Cortlandt Park		
12	Bronx	Williamsbridge-Olinville, Bronxwood, Eastchester-Edenwald-Baychester, Wakefield, Allerton-Parkside, Baychester, The Valley, and Co-op City	90%	67
13	Bronx	Bruckner-Bronx River, Throggs Neck-Schuylerville, Pelham Bay-Country Club-City Island, Hart Island, Ferry Point Park-St. Raymond Cemetery, Pelham Parkway-Van Nest, Morris Park, Pelham Bay Park	86%	101
14	Bronx	University Heights (South)-Morris Heights, Mount Hope, Fordham Heights, University Heights (North)-Fordham, Bedford Park, Kingsbridge Heights-Van Cortlandt Village, Kingsbridge-Marble Hill	83%	96
15	Bronx	Fordham, East Tremont, Belmont, Bathgate, Crotona Park, Mount Eden-Claremont, Mount Hope, West Farms, Bedford Park, Allerton, Bronx Park East	87%	149

Council District	Borough	Neighborhoods	Emissions Compliance Rate	Count of Properties per Council District Subject to Article 320
16	Bronx	Morrisania, Claremont Village-Claremont (East), Concourse-Concourse Village, Highbridge, Mount Eden-Claremont (West), Yankee Stadium-Macombs Dam Park, Claremont Park, University Heights (South)-Morris Heights, University Heights (North)-Fordham	84%	117
17	Bronx	Mott Haven-Port Morris, Melrose, Hunts Point, Longwood, North & South Brother Islands, Morrisania, Crotona Park East, Concourse-Concourse Village, West Farms, Soundview-Bruckner-Bronx River	89%	167
18	Bronx	Soundview-Bruckner, Soundview-Clason Point, Castle Hill-Unionport, Harding Park, Parkchester, Westchester Square	88%	79
19	Queens	College Point, Whitestone-Beechhurst, Murray Hill-Broadway Flushing, North Flushing, Auburndale, Bayside, Bay Terrace-Clearview, Fort Totten, Douglaston-Little Neck	88%	170

Council District	Borough	Neighborhoods	Emissions Compliance Rate	Count of Properties per Council District Subject to Article 320
20	Queens	Flushing, Murray Hill, Queensboro Hill, Fresh Meadows & Mitchell-Linden	94%	256
21	Queens	Astoria (North)-Ditmars-Steinway, Jackson Heights, East Elmhurst, North Corona, Elmhurst, Corona, Rego Park, Flushing-Willeys Point, LaGuardia Airport, Flushing Meadows-Corona Park	91%	53
22	Queens	Astoria (North)-Ditmars-Steinway, Old Astoria-Halletts Point, Astoria (Central), Astoria (East)-Woodside (North), Queensbridge-Ravenswood-Dutch Kills, Rikers Island, St. Michael's Cemetery, Astoria Park, Jackson Heights, East Elmhurst, LaGuardia Airport	95%	126
23	Queens	Fresh Meadows, Jamaica Estates-Holliswood, Cunningham Park, Bayside, Douglaston-Little Neck, Oakland Gardens-Hollis Hills, Alley Pond Park, Jamaica, Hollis, Glen Oaks-Floral Park-New Hyde Park, Bellerose, Queens Village, Jamaica	79%	74

Council District	Borough	Neighborhoods	Emissions Compliance Rate	Count of Properties per Council District Subject to Article 320
24	Queens	Rego Park, Forest Hills, Kew Gardens Hills, Pomonok-Electchester-Hillcrest, Fresh Meadows-Utopia, Jamaica Estates-Holliswood, Jamaica Hills-Briarwood, Mount Hebron & Cedar Grove Cemeteries, Jamaica, Flushing Meadows-Corona Park	89%	95
25	Queens	Jackson Heights, Elmhurst, East Elmhurst, Woodside	96%	106
26	Queens	Astoria (Central), Astoria (East)-Woodside (North), Queensbridge-Ravenswood-Dutch Kills, Sunnyside Yards (North), Long Island City-Hunters Point, Sunnyside, Woodside, Sunnyside Yards (South), Calvary & Mount Zion Cemeteries, Jackson Heights, Elmhurst, Maspeth	94%	467
27	Queens	Jamaica, South Jamaica, Springfield Gardens (North)-Rochdale Village, St. Albans, Hollis, Queens Village, Cambria Heights, Laurelton, Jamaica	93%	119
28	Queens	South Ozone Park, Jamaica, South Jamaica, Baisley Park, Springfield	96%	30

Council District	Borough	Neighborhoods	Emissions Compliance Rate	Count of Properties per Council District Subject to Article 320
		Gardens (North)-Rochdale Village, Springfield Gardens (South)-Brookville		
29	Queens	Rego Park, Forest Hills, Kew Gardens, Richmond Hill, South Richmond Hill, Ozone Park (North), South Ozone Park	96%	157
30	Queens	Maspeth, Middle Village, Glendale, Elmhurst, Rego Park and parts of Ridgewood	94%	139
31	Queens	Arverne, Brookville, Edgemere, Jamaica (parts), Far Rockaway, Laurelton, Rosedale, Springfield Gardens (parts)	93%	115
32	Queens	Glendale, Forest Park, Ozone Park (North), Woodhaven, Ozone Park, Howard Beach-Lindenwood, Spring Creek Park, Broad Channel, Rockaway Beach, Rockaway Park, Belle Harbor, Neponsit, Roxbury, Jacob Riis Park, Fort Tilden, Breezy Point	96%	108
33	Queens	Greenpoint, Northside Williamsburg, South Williamsburg, Brooklyn Heights, Downtown Brooklyn, DUMBO, Boerum Hill, Vinegar Hill, Bedford-Stuyvesant, Brooklyn Navy Yard	93%	486

Council District	Borough	Neighborhoods	Emissions Compliance Rate	Count of Properties per Council District Subject to Article 320
34	Brooklyn, Queens	Williamsburg, South Williamsburg, East Williamsburg, Bushwick (West), Bushwick (East), Ridgewood	95%	299
35	Brooklyn	Fort Greene, Clinton Hill, Prospect Heights, Crown Heights	94%	179
36	Brooklyn	Bedford-Stuyvesant (West), Bedford-Stuyvesant (East), Crown Heights (North)	95%	92
37	Brooklyn	Bushwick (West), Bushwick (East), The Evergreens Cemetery, Cypress Hills, East New York (North), East New York-City Line, Highland Park-Cypress Hills Cemeteries (South), Ocean Hill, Brownsville	86%	66
38	Brooklyn	Red Hook and parts of Gowanus, Park Slope, Sunset Park, Borough Park, Dyker Heights, Bensonhurst, and Bath Beach	95%	208
39	Brooklyn	Kensington, Borough Park, Windsor Terrace, Park Slope, Gowanus, Carroll Gardens, Cobble Hill, Boerum Hill, and the Columbia Waterfront	97%	201
40	Brooklyn	Windsor Terrace-South Slope, Crown	95%	139

Council District	Borough	Neighborhoods	Emissions Compliance Rate	Count of Properties per Council District Subject to Article 320
		Heights (South), Prospect Lefferts Gardens-Wingate, Borough Park, Kensington, Mapleton-Midwood (West), Flatbush, Flatbush (West)-Ditmas Park-Parkville, East Flatbush-Erasmus, East Flatbush-Rugby, Prospect Park		
41	Brooklyn	Bedford-Stuyvesant (East), Crown Heights (North), Lincoln Terrace Park, Crown Heights (South), Prospect Lefferts Gardens-Wingate, Ocean Hill, Brownsville, East Flatbush-Rugby, East Flatbush-Renssen Village	94%	60
42	Brooklyn	East New York, Spring Creek-Starrett City, Brownsville, East Flatbush, Renssen Village, Canarsie	89%	122
43	Brooklyn	Sunset Park (Central), Dyker Heights, Bensonhurst, Bath Beach, Gravesend (West), Sunset Park (East)-Borough Park (West), Borough Park, Mapleton-Midwood (West), Gravesend (East)-Homecrest	100%	68
44	Brooklyn	Borough Park, Flatbush, Gravesend,	94%	149

Council District	Borough	Neighborhoods	Emissions Compliance Rate	Count of Properties per Council District Subject to Article 320
		Mapleton, and Midwood		
45	Brooklyn	Flatbush, Midwood, East Flatbush, Flatlands, Marine Park, Canarsie	91%	99
46	Brooklyn	Bergen Beach, Canarsie, Flatlands, Georgetown, Gerritsen Beach, Marine Park, Mill Basin, Mill Island, and Sheepshead Bay	94%	63
47	Brooklyn	Bath Beach, Bay Ridge, Coney Island, Dyker Heights, Gravesend, Sea Gate	96%	101
48	Brooklyn	Gravesend (South), Coney Island-Sea Gate, Brighton Beach, Midwood, Gravesend (East)-Homecrest, Madison, Sheepshead Bay-Manhattan Beach-Gerritsen Beach	97%	163
49	Staten Island	St. George-New Brighton, Tompkinsville-Stapleton-Clifton-Fox Hills, Rosebank-Shore Acres-Park Hill, West New Brighton-Silver Lake-Grymes Hill, Westerleigh-Castleton Corners, Port Richmond, Mariner's Harbor-Arlington-Graniteville, Snug Harbor, Todt Hill-Emerson Hill-Manor	94%	128

Council District	Borough	Neighborhoods	Emissions Compliance Rate	Count of Properties per Council District Subject to Article 320
		Heights, Fort Wadsworth		
50	Staten Island, Brooklyn	Arrochar, Bath Beach, Bay Ridge, Bay Terrace, Bulls Head, Castleton Corners, Concord, Dongan Hills, Dongan Hills Colony, Dyker Beach Park, Dyker Heights, Egbertville, Emerson Hill, Fort Hamilton, Fort Wadsworth, Grant City, Grasmere, High Rock, Lighthouse Hill, Midland Beach, New Dorp, Oakwood, Ocean Breeze, Old Town, Richmondtown, South Beach, Todt Hill, Travis, Westerleigh, Willowbrook	93%	80
51	Staten Island	New Springville-Willowbrook-Bulls Head-Travis, Freshkills Park (North), Oakwood-Richmondton, Great Kills-Eltingville, Arden Heights-Rossville, Annadale-Huguenot-Prince's Bay-Woodrow, Tottenville-Charleston, Freshkills Park (South), Great Kills Park	93%	89

Alternative Compliance Pathways Provided by LL97

Affordable Housing Reinvestment Fund Offsets

The Affordable Housing Reinvestment Fund (AHRF) provides the only offsets eligible for building owners to use toward LL97 compliance. The program is administered through a partnership among DOB, HPD, the Mayor's Office of Climate and Environmental Justice (MOCEJ), New York State Energy Research and Development Authority (NYSERDA), and the NYC Energy Efficiency Corporation (NYCEEC).

AHRF offsets provide credible, verifiable, and locally beneficial emissions reductions that meet the requirements of LL97. Importantly, the program keeps the benefits of offset purchases in New York City. Proceeds fund energy efficiency and electrification upgrades in affordable housing across the five boroughs. (See more detail on the program's public registry, *available at* <https://nyceec.com/nyc-ahrf-offsets/>).

Adjustments to Emissions Limits

LL97 allows qualifying buildings to receive adjustments to their annual emissions limits when specified conditions make meeting the otherwise applicable limit particularly challenging. These include adjustments under §320.7 in the event of an external or financial constraint that prohibits compliance, §320.8 due to excessive emissions and special uses, and §320.9 for not-for-profit healthcare or hospital facilities. For Article 320, a §320.7 adjustment may be combined with either a §320.8 or §320.9 adjustment. For properties subject to Article 321, only a §320.7 adjustment based on financial constraints is available.

Distributed Energy Resources

The LL97 rules encourage the installation and use of qualifying distributed energy resources, including solar generation and energy storage, by providing emissions deductions calculated pursuant to the rules. These provisions recognize clean energy generated or stored at a building and, where applicable, supplied to another participating building. No building required to file an LL97 report in 2025 reported use of an energy-storage deduction.

Beneficial Electrification

DOB established the Beneficial Electrification deduction to encourage building owners to begin replacing fossil fuel-powered systems with high-efficiency electric equipment. The methodology is designed to reward early and incremental electrification, allowing

buildings to receive credit for qualifying equipment without requiring the entire building to electrify at once.

Combined Heat and Power

The LL97 rules provide an alternative calculation methodology for combined heat and power (CHP), or cogeneration, systems. The methodology provides a specific framework for calculating emissions for LL97 purposes that accounts for the ongoing use of efficient CHP within the long-term framework of decarbonization.

Time of Use

The Time of Use (TOU) methodology allows qualifying energy-storage systems with hourly data to account for when electricity is charged and discharged. This methodology recognizes the emissions benefit of charging during lower-emissions periods and discharging during higher-emissions periods.

Biofuels

The LL97 rules also provide alternative emissions coefficients for qualifying biofuels, recognizing that different fuels may have different emissions characteristics. Building owners using biofuels may apply the coefficient established in the rules or, where applicable, an alternative coefficient pursuant to DOB guidance. No building required to file an LL97 report in 2025 reported use of biofuel.

Electric Vehicle Charging

LL97 allows electricity used for electric vehicle (EV) charging to be excluded from a building's electricity consumption for emissions calculations. The deduction applies to electricity used for unidirectional electric vehicle charging and requires separately metered, submetered, or otherwise auditable electricity-use data.

Cell Towers

For the 2024–2029 compliance period, electricity consumed by cell tower equipment may be excluded from a building's electricity use. The equipment must provide service that is open to and used by the public, be separately metered, and have documented annual energy use. No building required to file an LL97 report in 2025 reported use of a cell tower deduction.

Pre-2023 Fuel Cells

LL97 provides special emissions-calculation treatment for natural gas-powered fuel cells that began operating before January 19, 2023. Such fuel cells are eligible for a deduction that accounts for the natural gas consumed and electricity generated by the system. Fuel

cells that began operating later are addressed through a separate alternative coefficient methodology. No building required to file an LL97 report in 2025 reported use of a qualifying fuel cell deduction.

Renewable Energy Credits (RECs)

Beginning with the reports filed in 2027, eligible Renewable Energy Credits (RECs), associated with qualifying renewable energy resources that directly supply New York City utility grid electricity, may be used only to reduce the emissions resulting from New York City utility grid electricity.