



Office of Development
DIVISION OF TAX CREDITS & INCENTIVES
100 GOLD STREET, Room 8-C09
NEW YORK, N.Y. 10038
(212) 863-8540

**PRELIMINARY APPLICATION FOR CERTIFICATION OF ELIGIBILITY
FOR 421-a PARTIAL TAX EXEMPTION**

INSTRUCTIONS:

Title 28 of the Rules of the City of New York, Chapter 6:

The following website claims to be “Current through rules effective August 6, 2016”:

[http://library.amlegal.com/nxt/gateway.dll/New%20York/rules/therulesofthecityofnewyork?f=templates\\$fn=default.htm\\$3.0\\$vid=amlegal:newyork_ny](http://library.amlegal.com/nxt/gateway.dll/New%20York/rules/therulesofthecityofnewyork?f=templates$fn=default.htm$3.0$vid=amlegal:newyork_ny)

Anything more recently-adopted that is not reflected in that version of the Rules, e.g. the Mitchell-Lama Rule Amendments, appears to be on this webpage: <http://rules.cityofnewyork.us/adopted-rules>

The 421-a Program is for newly constructed multiple dwellings that commence construction on or before December 31, 2015. A property does not qualify for this program if a Certification of Occupancy has been issued or if there are tenants in occupancy before an application has been filed.

Your application must include a certified check or money order for \$100.00 payable to the City of New York, Department of Finance. This is a non-refundable deposit towards a non-refundable filing fee of 1% of the total project cost or total project sell-out price, if the project is a coop or condominium.

In order to obtain 421-a partial tax exemption benefits, you must complete the enclosed forms. A certificate of eligibility for 421-a benefits cannot be issued until all the necessary documents are submitted to this office. Applications should be complete upon submittal to this office. If certain documents are missing and unavailable at the time of filing, they must be forwarded to HPD as soon as possible.

Please file only original applications, affidavits, and forms. In addition, please be sure that a notary seal and an architect’s seal are placed where required.

The 421-a application package must include the following:

1. **Application for Preliminary Certificate of Eligibility** - Complete the enclosed forms, pages one through three.
2. **Building Services and Amenities** – This form must be completed for all projects and signed by the applicant.
3. **Cooperative or Condominium Offering Plan** – This book must be supplied by the applicant when filing the 421-a application. If it is not available when filing an application for a preliminary certificate, it must be submitted prior to the issuance of a final certificate of eligibility.
4. **Architect’s / Engineer’s Certification of the Aggregate Floor Area, Dwelling Units & Room Count (aka Architect/Engineer’s Self Certification)**
(<http://www1.nyc.gov/assets/hpd/downloads/pdf/421a-arch-pecertification-planreview.pdf>)
5. **Aggregate Floor Area and Commercial, Community Facility and Accessory Use Report** (a/k/a 12% Form) – Complete and notarize form.
6. **Assessed Valuation History Printout** – Obtain from the Borough Office of the Department of Finance, Property Division, the assessed valuation (land, improvement, and total) for all tax lots for at least three years prior to the commencement of construction.

7. **Affidavit in Support of Site Eligibility** – See 421-a Rules 6-02(f) Site Requirements.
8. **Copy of Prior Opinion of Eligibility** (if applicable).
9. **Regulatory Agreement, Written Agreement, Negotiable Certificates, or Proof of Substantial Government Assistance** (if applicable).
10. **Copy of New Building Permit(s) plus New Building Application.**
11. **Start of Construction Affidavit.**
12. **Complete Set of New York City Department of Buildings Approved Plans.** If DOB approved plans are not available, the project's architect can submit a sealed affidavit stating that the plans submitted with the 421-a application are an exact copy of the plans approved by the Department of Buildings. Each sheet must have the architect's true copy stamp and his or her seal. The plans must include a site plan, zoning calculations, typical floor layouts, all floors containing commercial, community facility and accessory use space, basement, cellar and ground floor space. ***Remember- Plans must comply with Local Law 58 for the handicapped.***
13. **Tax Map (outlining project), Deed, and Request to the Department of Finance, Surveyors Office for Tentative Lot Numbers** (if applicable).
14. **Survey** (of former site if demolition occurred).
15. **Contract of Sale or Closing Statement for Land Acquisition Cost.**
16. **Construction Cost Certification** – See sample affidavit enclosed.
17. **Notification to Local Community Planning Board** -This form is required for projects containing more than 20 dwelling units.
18. **Affidavit of Energy Star Compliance**

COMPLETE THE FOLLOWING THREE FORMS IN THE EXCEL TEMPLATE PROVIDED ON OUR WEBSITE: <http://www1.nyc.gov/assets/hpd/downloads/excel/421a-application-spreadsheet.xlsx> and email to 421aPaperPCE@hpd.nyc.gov.

19. **Estimated Development Costs and Capital Requirements** - Include hard and soft costs.
20. **Estimate Annual Maintenance and Operating Expenses and Non-housing Income Form** – not required for co-ops and condominiums.
21. **Schedule of Rents.**

If and when a Preliminary Certificate of Eligibility is issued by this office, further instructions will accompany the certification.

All applicants must complete the filing process and obtain a Final Certificate of Eligibility from HPD within 90 days of completion of construction (certificate of occupancy date). An application for a Final Certificate of Eligibility must be filed with HPD prior to occupancy of any rental dwelling units. All applications must be complete when submitted.

Remember -Apply as soon as possible after the issuance of a New Building Permit and after the installation of initial footings and foundations.

THIS APPLICATION IS FOR NEWLY CONSTRUCTED MULTIPLE DWELLINGS (NOT LESS THAN (3) DWELLING UNITS) THAT COMPLETE CONSTRUCTION NO LATER THAN DECEMBER 31, 2003. BE SURE TO ANSWER ALL QUESTIONS AND PLACE A CHECKMARK IN THE APPROPRIATE BOXES.

1. CONTACT PERSON/FIRM:

ADDRESS & ZIP CODE: _____
 TELEPHONE #. _____ FAX #. _____

2. PROJECT INFORMATION:

BOROUGH _____ COMMUNITY BOARD _____ EXISTING ZONING: _____
 BLOCK _____ LOT(S) _____
 FORMER LOT(S) IF MERGED OR APPORTIONED _____
 PLOT DIMENTIONS _____ LAND AREA IN SQ.FT. _____
 ADDRESS OF PREMISES: _____ ZIP: _____
 SITE NAME (IF APPLICABLE) _____

**ATTACH NYC TAX MAP OUTLINING THE PROPERTY –
 OBTAIN FROM SURVEY SECTION OF THE DEPARTMENT OF FINANCE PROPERTY DIVISION**

NUMBER OF:
 STORIES: _____ BLDGS: _____
 STUDIOS: _____ ONE BEDROOMS: _____
 TWO BEDROOMS: _____ THREE BEDROOMS: _____
 FOUR BEDROOMS: _____ FIVE BEDROOMS: _____
 OTHER: _____
 TOTAL NUMBER OF ZONING ROOMS: _____
 TOTAL NUMBER OF DWELLING UNITS: _____

PLEASE CHECK: RENTAL [] CO-OP [] CONDO []

LIST AND DESCRIBE ALL NON-RESIDENTIAL SPACE AND WHERE LOCATED (Attach sheets, if necessary) :

FLOORS: _____
 BASEMENT: _____
 CELLARS: _____

ESTIMATED COMPLETION DATE OF PROJECT: _____

WILL AIR RIGHTS BE PURCHASED? YES [] NO []
 IF YES, OVER WHAT? _____ AIR RIGHTS LOT # _____

3. SITE ELIGIBILITY:

INDICATE THE CONDITIONS OF THE PROJECT SITE (AS OF 36 MONTHS PRIOR TO COMMENCEMENT OF CONSTRUCTION) SEE 421a RULES, SECTION 6-02 (F)

- (a) VACANT YES [] NO []
- PREDOMINANTLY VACANT YES [] NO []
- UNDERUTILIZED YES [] NO []
- NON-CONFORMING YES [] NO []
- FUNCTIONALLY OR ECONOMICALLY OBSOLETE YES [] NO []
- (b) DOES THIS PROJECT CONTAIN MORE THAN 20 DWELLING UNITS? YES [] NO []
 IF YES, ANSWER 3(c), 3(d), AND 3(e)
- (c) WERE RESIDENTIAL BUILDINGS ON THE LAND IMMEDIATELY PRIOR TO THE START OF CONSTRUCTION? YES [] NO []
- (d) DOES THE NEW BUILDING CONTAIN AT LEAST FIVE DWELLING UNITS FOR EACH DEMOLISHED DWELLING UNIT IN EXISTENCE IMMEDIATELY PRIOR TO THE NEW CONSTRUCTION? YES [] NO []
- (e) INDICATE THE NUMBER OF DEMOLISHED RESIDENTIAL BUILDINGS: _____ UNITS: _____

4. OTHER STANDARDS FOR REVIEW:

- (a) IS THE NEW MULTIPLE DWELLING LOCATED IN THE 421-a GEOGRAPHIC EXCLUSION AREA? YES [] NO []
- (b) IS THIS PROJECT LOCATED IN A NEIGHBORHOOD PRESERVATION AREA (NPA) OR AN AREA ELIGIBLE FOR MORTGAGE INSURANCE PROVIDED BY THE REHABILITATION MORTGAGE INSURANCE CORPORATION (REMIC)? YES [] NO []
- NPP AREA [] REMIC AREA []
- (c) IS THIS PROJECT BEING CONSTRUCTED WITH SUBSTANTIAL GOVERNMENTAL ASSISTANCE? YES [] NO []
- PLEASE EXPLAIN AND PROVIDE A COPY OF THE REGULATORY AGREEMENT, WRITTEN AGREEMENT, LOWER INCOME HOUSING PLAN, CONTRACT, ETC.
- _____
- _____
- _____
- _____
- (d) ARE NEGOTIABLE CERTIFICATES BEING USED TO QUALIFY A PROJECT LOCATED IN THE 421-a GEOGRAPHIC EXCLUSION AREA? YES [] NO []
- IF YES, ATTACH A COPY OF THE 421-a AFFORDABLE HOUSING WRITTEN AGREEMENT.
- (e) WILL THIS PROJECT OR ANY PART OF THIS PROJECT BE RECEIVING TAX EXEMPTION OR TAX ABATEMENT UNDER ANY OTHER PROVISION OF STATE OR LOCAL LAW? YES [] NO []
- IF YES, PLEASE EXPLAIN:
- _____
- _____
- _____
- _____
- (f) WAS THIS PROJECT SITE MAPPED AS A PUBLIC PARK OR UTILIZED FOR 10 OR MORE CONSECUTIVE YEARS AS A PRIVATE PARK IMMEDIATELY PRIOR TO OCTOBER 1, 1971? YES [] NO []
- (g) WILL ANY PART OF THIS PROJECT BE USED AS A TRANSIENT HOTEL/ APARTMENT HOTEL OR SINGLE ROOM OCCUPANCY? YES [] NO []
- (h) DOES THIS PROJECT CONTAIN MORE THAN 100 DWELLING UNITS? (SEE BELOW NOTATION) YES [] NO []
- INDICATE NUMBER OF ONE BEDROOMS _____
- INDICATE NUMBER OF TWO BEDROOMS _____
- (i) HAS THE OWNER APPLIED FOR OR RECEIVED A RESERVATION FOR LOW INCOME HOUSING TAX CREDITS FROM A HOUSING CREDIT AGENCY (DHCR or HPD)? YES [] NO []

Note: For projects applying for 421-a benefits, 10% of the units must contain at least 4½ zoning rooms, and at least 15% of the units must contain at least 3½ zoning rooms. See section 6-02(c)(2) of the 421-a rules for details. This requirement may be waived, if the project provides housing exclusively for the elderly.

Appendix A Annual Schedule of Reasonable Costs.

(a) *Construction costs:*

The construction cost component of the Total Project Cost, excluding land acquisition costs, site preparation costs, and off-site costs, shall be determined by the use of the latest available Calculator Valuation Guide, published by Calculator Inc., or a comparable publication designated by the Office. Applicants whose construction costs include unique and special costs and are therefore at variance with the Calculator Valuation Guide will be required to produce detailed documentation establishing these costs. Except in cases where such unique costs are approved, the Construction Costs Allowance will be limited to the maximum established by the Calculator Valuation Guide, minus the Builder's Fee.

(b) *Off-site and other costs:*

In recognition of the fact that off-site costs, including but not limited to legal, engineering, and architectural fees, insurance, interest and taxes during construction, and title and mortgage fees, may vary greatly with the size of a project, these costs as well as such other amounts as are ordinarily incurred in connection with the construction, conversion or rehabilitation of a multiple dwelling, will be reviewed and analyzed independently with respect to each building.

(c) *Operating and maintenance schedule.*

(1) *Real estate taxes.* Projected real estate taxes shall equal the actual assessed value of the property in the tax year prior to the start of construction multiplied by the projected tax rate for the tax year in which completion is expected. The projected tax rate shall be determined by increasing the current tax rate at the time the application is received by 5 percent for each year between such current year and the projected year of completion.

(2) *Replacement reserve.* The replacement reserve shall equal six-tenths of 1 percent of construction costs approved pursuant to item (a) of the Annual Schedule of Reasonable Costs. .

(3) *Other operating and maintenance expense maximum allowances.* The schedule of maximum allowances listed below shall apply except when the schedule amounts for each commodity shall be increased or decreased on a compounded annual basis for each year between publication of these rules and the year of projected project completion based upon the Price Indices of Operating Costs (PIOC) percentages published annually by the Rent Guidelines Board for each commodity. For the purposes of projecting future allowances in years for which the PIOC is not available, the Office will apply the percentage for the most recent year for which the Index is available for.

THE CITY OF NEW YORK
 DEPARTMENT OF HOUSING PRESERVATION & DEVELOPMENT
 421-a TAX EXEMPTION PROGRAM
 100 GOLD STREET, 9th FLOOR., SECTION V
 NEW YORK, NY 10038
 (212) 863-5421/5077/5100/5084

Docket # _____
Date of submittal to ARCH. DIV: _____

**AGGREGATE FLOOR AREA AND COMMERCIAL COMMUNITY
 FACILITY AND ACCESSORY USE AREA REPORT**

This form must be signed, dated, and notarized

Property address: _____

Block: _____ Lot/s: _____

I hereby certify the following areas in the above premises are located and measure as follows:

The aggregate floor area of the building/s applying for 421-a benefits is _____ sq. ft.

Note: Please indicate the floor by floor breakdown of the aggregate floor area on the reverse side of this form or on a separate sheet attached to this form. Unfortunately, this form will be returned if the level by level breakdown is omitted.

See Chapter 6, Section 6-01 (c) of the 421-a Rules for the definitions of aggregate floor area and commercial, community facilities and accessory use space.

<u>ONLY COMMERCIAL, COMMUNITY FACILITY AND ACCESSORY USE SPACE MUST BE LISTED IN THIS BOX</u>					
Location (i.e. basement, cellar, 1 st floor, etc.)	Area description	Aggregate (sq. ft.)	% to Aggregate	FOR HPD USE ONLY	
				Square feet	% to Aggregate
TOTAL:					
Commercial, etc. area in excess of 12%:					

Note: See the Zoning Resolution (Article 1, Chapter 2) for definitions of commercial, community facility, and accessory use space. Typical examples are: retail stores, professional offices, community recreation rooms, pools, exercise rooms and storage space. Plans outlining this space must accompany this report.

All indoor parking located not more than 23 feet above curb level should not be counted as 421-a accessory use space.

Name of architect or applicant: _____
PRINT NAME

Signature of architect or applicant: _____ Date: _____

Sworn to before me this _____ Day of _____ 20 _____

 NOTARY PUBLIC

**THE CITY OF NEW YORK
DEPARTMENT OF HOUSING PRESERVATION AND DEVELOPMENT
421-a PARTIAL TAX EXEMPTION PROGRAM
100 GOLD STREET, 3rd FLOOR, SECTION Y/Z
NEW YORK, NY 10038
(212) 863-8540/5760**

START OF CONSTRUCTION AFFIDAVIT

The date of "commencement of construction" of the project is a very important date for the implementation of 421-a benefits. It confirms that the project started construction within the statutory date and establishes the prior tax year for the setting of the "mini-tax" which must be paid during construction and for the 10, 15, 20, or 25 years following the completion of construction. The below affidavit must be completed by the architect or engineer for the project and submitted to HPD with the 421-a application.

Address(es)	Block(s)	Lot(s)

I, _____, have read the specific sections of the 421-a Rules applicable to this Project and understand them. I have relied upon this understanding for purposes of the representations I am making in this affidavit.

_____ is the accurate date of "commencement of construction," (i.e., the date upon which excavation and construction of initial footings and foundations commenced in good faith), for the above-referenced project and is consistent with the definitions of "commencement of construction" in Section 6-01(c) and "commence" in Section 6-09(a) of the 421-a Rules, as applicable.

Notary or Seal

Date

Signature of Architect or Engineer

Print Name

Address

City, State, Zip

Telephone Number

Only original affidavits will be accepted by HPD
THEY MAY NOT BE ALTERED IN ANY WAY

**THE CITY OF NEW YORK
DEPARTMENT OF HOUSING PRESERVATION AND DEVELOPMENT
421-a PARTIAL TAX EXEMPTION PROGRAM
100 GOLD STREET, 3rd FLOOR, SECTIONS Y/Z
NEW YORK, NY 10038**

CERTIFICATION OF NOTICE GIVEN TO LOCAL COMMUNITY BOARD

In accordance with Real Property Tax Law §421-a(5) and 28 R.C.N.Y. § 6-03, if the project applying for 421-a benefits contains more than 20 dwelling units, this form must be submitted together with proof of delivery by certified mail or hand delivery to the relevant local Community Planning Board of the 421-a benefits application and supporting papers.

Date: _____

Docket #: _____

Address: _____

The undersigned hereby certifies that on _____, a complete copy of the same application for a Preliminary Certificate of Eligibility and supporting papers for the above-referenced property submitted to the City of New York Department of Housing Preservation and Development, was hand delivered or sent by certified mail to Local Community Board # _____, located at (address of Community Board) _____, whose chairperson is _____.

(signature)

(print name)

Sworn to before this _____ day of _____, 20__.

DEPARTMENT OF HOUSING PRESERVATION AND DEVELOPMENT

Services and Amenities

Docket #: TEO _____

Property Address: _____

	Heat Source					Paid For By		
	Steam (N.Y.)	Oil	Electric	Solar	Gas	Co-op / Condo Owner	Landlord	Tenant
1. Room Heat:	<input type="checkbox"/>							
2. Hot Water:	<input type="checkbox"/>							
3. Stove:			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Air Conditioning: (A/C Power)						<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Units are:
 Central Building Central Individual Apt.
 Sleeves only Thru-wall
 Window

5. Dishwasher: All Apartments If only certain apartments, indicate which apartment _____

6. Balconies / Terraces: All Apartments If only certain apartments, indicate which apartment _____

7. Laundry Rooms If provided, indicate number and location _____
 Hook-up provided for tenants own washer-dryer: Yes No

8. Kitchen & Bathroom Equipment: Unusual items provided Yes No
 Specify: _____

9. Doorman: Personal T.V.
 Hours of Coverage 8 16 24 Other: _____

10. Parking: No. Indoor Spaces _____ No. Outdoor Spaces _____
 Included in Rent? Yes No

11. Recreational Features: Swimming Pool Tennis Courts Sauna
 Gym Sitting Area Garden
 Health Club Meeting Room(s) Cable T.V.
 Master T.V. Other (specify) _____
 Included in Rent? Yes No

12. Additional Services and/or Amenities Not Covered Above: _____

COMMUNITY BOARD PHONE NUMBERS

Bronx 1	718/585-7117
Bronx 2	718/328-9125
Bronx 3	718/378-8054
Bronx 4	718/299-0800
Bronx 5	718/364-2030
Bronx 6	718/579-6990
Bronx 7	718/933-5650
Bronx 8	718/884-3959
Bronx 9	718/823-3034
Bronx 10	718/892-1161
Bronx 11	718/892-6262
Bronx 12	718/881-4455
Brooklyn 1	718/389-0009
Brooklyn 2	718/596-5410
Brooklyn 3	718/622-6601
Brooklyn 4	718/628-8400
Brooklyn 5	718/498-5711
Brooklyn 6	718/643-3027
Brooklyn 7	718/854-0003
Brooklyn 8	718/467-5574
Brooklyn 9	718/778-9279
Brooklyn 10	718/745-6827
Brooklyn 11	718/266-8800
Brooklyn 12	718/851-0800
Brooklyn 13	718/266-3001
Brooklyn 14	718/859-6357
Brooklyn 15	718/332-3008
Brooklyn 16	718/385-0323
Brooklyn 17	718/467-3536
Brooklyn 18	718/241-0422
Manhattan 1	212/442-5050
Manhattan 2	212/979-2272
Manhattan 3	212/533-5300
Manhattan 4	212/736-4536
Manhattan 5	212/465-0907
Manhattan 6	212/679-0907
Manhattan 7	212/362-4008
Manhattan 8	212/427-4840
Manhattan 9	212/864-6200
Manhattan 10	212/749-3105
Manhattan 11	212/831-8929
Manhattan 12	212/568-8500
Queens 1	718/786-3335
Queens 2	718/533-8773
Queens 3	718/458-2707
Queens 4	718/760-3141
Queens 5	718/366-1834
Queens 6	718/263-9250
Queens 7	718/359-2800
Queens 8	718/591-6000
Queens 9	718/286-2666
Queens 10	718/843-4488
Queens 11	718/225-1054
Queens 12	718/658-3308
Queens 13	718/464-9700
Queens 14	718/471-7300
Staten Island 1	718/981-6900
Staten Island 2	718/317-3235
Staten Island 3	718/356-7900