

The design of a green roof must meet specific requirements to be eligible for property tax abatement. For example, it must have a layer of vegetation covering 50% of the rooftop. Sedum, or drought resistant, live plants, must be spaced to cover at least 80% of this planted layer. Plus, a New York State licensed professional engineer (PE), New York State registered architect (RA), New York State licensed, and registered landscape architect or horticulturist must prepare a four-year maintenance plan.

BENEFITS

One-year Tax Abatement

- Standard Abatement: \$5.23 per square foot of green roof
- Enhanced Tax Abatement: \$15.00 per square foot of green roof

Maximum abatement: \$200,000 (a tax abatement that exceeds the total tax liability for one year may be applied within the succeeding five years)

REQUIRED ELEMENTS OF A GREEN ROOF TO QUALIFY FOR AN ABATEMENT

Include **all** of the following:

- Construction of any of the green roof requirements must have begun on or after August 5, 2008
- At least 50% of eligible roof space must be covered by the green roof
- A **vegetation layer**, at least 80% of which must be covered by live plants such as sedum or equally drought resistant and hardy plant species. The 80% coverage means spacing of plants in a manner that will cover 80% of the layer by the end of the compliance period (the year the tax abatement is granted.) A New York State licensed and registered architect, engineer, landscape architect or a horticulturist with a degree or certificate from an accredited training institute, must certify the vegetative layer.
- A **weatherproof** and **waterproof roofing membrane** compliant with NYC Construction and Fire Codes
- A **root barrier layer**
- A **drainage layer** designed so the drains can be inspected and cleaned
- A **filter** or **separation fabric**
- A **growth medium** including natural or simulated soil at least two inches in depth
 - If the depth of the growth medium is less than three inches, an **independent water holding layer** that is designed to prevent the rapid drying of the growth medium is also required, unless the green roof is certified not to need regular irrigation to maintain live plants.
- **Maintenance Plan** that includes:
 - Semi-annual inspection
 - Plans for plant replacement
 - Monthly inspections of drains; free from debris
 - Maintenance of green roof for a minimum of 4 years after the tax abatement is granted

ENHANCED TAX ABATEMENT REQUIREMENTS

All of the above, and

- Construction of any of the green roof requirements must have begun on or after July 1, 2019 and concluded on or before June 30, 2024.
- Growth medium must be at least four inches
- The property must be located in a priority community district. Locate your community district at <https://communityprofiles.planning.nyc.gov/>.

Borough	Priority Community District*
Bronx	1, 2, 3, 4, 5, 6, 11
Brooklyn	3, 4, 5, 8, 9, 16, 17
Manhattan	10

*As of August 2021. For the most updated list of priority community districts, visit the NYC Mayor’s Office of Sustainability website at nyc.gov/sustainability.

PROPERTY TAX ABATEMENT FILING REQUIREMENTS

A NYS registered architect or licensed engineer must submit the application to the Department of Buildings through eFiling at www.nyc.gov/dobefiling.

- The architect or engineer must file with DOB a professionally certified **Alteration Type 2 (ALT2)** application selecting **Directive 14 (D14)** acceptance. The application for work related to the green roof property tax abatement must be filed as a separate application from any related New Building (NB) or Alteration application.
- The ALT2 application must **only** include work related to the green roof system.
- If the project requires an electrical work permit, the electrical application in DOB NOW: *Build* must indicate **S - Sustainable Energy Installs** in the Work Description, Category of Work.
- Select both of the following items on the [PC1: Required Items Checklist Form](#) for professionally certified jobs
 1. PTA3: Green Roof Tax Abatement Application **and**
 2. PTA3: Tax Abatement Eligibility Approval

NOTE: Applications without these two items selected will not be approved for a property tax abatement.

- Submit the completed **Property Tax Abatement Application (PTA3)** form at the same time as a request for construction sign-off.
 - The form must indicate if the property is located in a priority community district and thereby eligible for the Enhanced Tax Abatement.
 - The form must be signed and sealed by the architect or engineer as well as the property owner.
 - The completed PTA3 Form must be received by DOB by **March 15th** in order to qualify for a tax abatement to take effect on July 1st of the same calendar year.

NOTE: Use the [PTA3 Form Instructions](#) for assistance in completing the form.

DOB will review all documents and supporting information, and forward approved abatement applications to the NYC Department of Finance (DOF). DOF will review and, if appropriate, apply the requested tax abatement.

CONSTRUCTION DRAWINGS & DOCUMENTS**

The following information, prepared by an architect or engineer, must be included on construction drawings submitted to DOB for the installation of a **green roof system**.

- **Plot Plan** that indicates the location of the building on the lot, as well as front, side and rear yard dimensions, and include the Community District in which the property is located
- **Roof Plan** that indicates eligible roof space and green roof space with the net square footage of each, and location of rooftop equipment demonstrating access is provided for maintenance. Demonstrate or acknowledge that the installation does not obstruct firefighting access if applicable.
- **Structural Analysis** that demonstrates the roof is capable of sustaining the added loads imparted by the green roof in a saturated condition.
 - Where the green roof is designed for live loads equal to or less than 20 psf as per BC section 1607.11.2.3 of the 2008 NYC Building Code a note stating the following should be present on drawings: “The green roof and its perimeter are not for human occupancy.”
 - Where a green roof is designed for live loads in accordance with table 1607.1 and section 1607.11.2.2 of the 2008 NYC Building Code, which- ever is greater, the note need not be present on design drawings.
- **Roof Details**

Details should be adequate to depict the construction of the roof. Where applicable details should include, but not be limited to:

 - Details showing any structural modification to support the green roof
 - Details showing typical structural connections
 - Details showing typical roof drains; and
 - Typical roof system, insulation and flashing details.
- **Green Roof Details**
 - Details of the installation showing conditions at terminations, transitions and penetrations
 - Layout for the internal drain conduit
 - A profiled schematic showing the thickness of all materials; and
 - Notes that include the species of vegetation (sedum or equally drought resistant species) planted and acknowledging live plants will cover eighty percent of the vegetation layer by the end of the compliance period.

***NOTE: Construction drawings are not required for green roofs of 4 inches or less. When construction drawings are not required, the application must still be filed by a NYS registered and licensed architect or engineer. In such cases, an architect or engineer must inspect and certify, based on a structural analysis of the existing building, that the roof without modification can support the green roof in a saturated condition.*

POST-APPROVAL, CONTINUING REQUIREMENTS

- Maintenance of the green roof during compliance period.
- Within fifteen (15) calendar days prior to the last day of the compliance period (the year the tax abatement is granted), an inspection of the green roof must be performed by an architect, engineer or landscape architect to certify its continuing compliance. An inspection report must be prepared by the inspecting professional and maintained on file for review by DOB upon request. If the green roof is not in compliance, the inspecting professional must notify DOB by email at greenroofandsolar@buildings.nyc.gov.

ADDITIONAL INFORMATION

For additional information on the Green Roof Tax Abatement Program, please review:

- Department's [Green Roof](#) page for information about the Green Roof Tax Abatement Program
- [New York State Real Property Tax Law §§499-bbb](#)
- [1 RCNY 105-01](#)

For assistance with Green Roof & Solar Electric Tax Abatements, please email greenroofandsolar@buildings.nyc.gov.