Town of Babylon, NY
Thursday, July 6, 2017

Chapter 195. Taxation

Article XI. Green Building LEED Improvement Exemption

[Adopted 11-7-2013 by L.L. No. 19-2013]

§ 195-35. Statutory authority.

Pursuant to § 470 of the Real Property Tax Law of the State of New York, the Town Board of the Town of Babylon may grant a real property tax exemption for improvements to real property meeting LEED certification standards for green buildings as provided in this article, the green building initiative's green globes rating system, the American National Standards Institute, or substantially equivalent standards for certification using a similar program for green buildings as determined by the Town.

§ 195-36. Purpose.

The purpose of this legislation is to exercise this local power by granting real property tax exemptions to property owners who make improvements to real property that meet or exceed LEED certification standards or other equivalent certification standards as determined by the Town.

§ 195-37. Exemption granted.

Construction of improvements to real property initiated on or after the first day of January, 2013, meeting LEED certification standards for green buildings as provided in this section, the green building initiative's green globes rating system, the American National Standards Institute, or substantially equivalent standards for certification using a similar program for green buildings shall be exempt from taxation to the extent provided by this article.

§ 195-38. Extent of exemption.

A. Real property which is certified under a LEED certification standard for the categories of certified silver, gold or platinum as meeting green building standards, as determined by a LEED-accredited professional, when found acceptable to the Assessor, shall be exempt as provided below for the respective percentages, provided that a copy of the LEED certification for a qualified category is filed with the Town Assessor's Office and is approved by the Assessor as meeting the requirements of this article:

LEED Exemption

Year	Certified/ Silver	Gold	Platinum
1	100%	100%	100%
2	100%	100%	100%
3	100%	100%	100%
4	80%	100%	100%
5	60%	80%	100%
6	40%	60%	100%

LEED Exemption

Year	Certified/ Silver	Gold	Platinum
7	20%	40%	80%
8	0%	20%	60%
9	0%	0%	40%
10	0%	0%	20%

B. Such exemption shall be to the extent of any increase in assessed value resulting from the construction or reconstruction of a property meeting LEED certification.

§ 195-39. Criteria for eligibility.

A. No such exemption shall be granted unless:

(1) Such construction of improvements was commenced on or after the first of January, 2013;

(2) The value of such construction exceeds the sum of $10,000; and

(3) Such construction is documented by a building permit and certificate of occupancy.

B. For the purpose of this article, the term "construction of improvements" shall not include ordinary maintenance and repairs.

C. Application for such exemption must be made by the owner to the Assessor.

D. If the Assessor is satisfied that the applicant is entitled to an exemption pursuant to this section, he or she shall approve the application, and such real property shall thereafter be exempt from taxation as provided in this article, commencing with the assessment roll prepared after the taxable status date. The assessed value of any exemption granted pursuant to this section shall be entered by the Assessor on the assessment roll with the taxable property, with the amount of the exemption shown in a separate column.

§ 195-40. Maximum exemption amount.

The maximum exemption amount for the exemption provided by this article shall be $250,000 of increased market value of the qualifying construction improvements.

§ 195-41. Effective date.

This article shall take effect immediately upon filing in the office of the Secretary of State of New York.

§ 195-42. Severability.

If any clause, sentence, paragraph, subdivision, section or other part of this article shall for any reason be adjudged by any court of competent jurisdiction to be unconstitutional or otherwise invalid, such judgment shall not affect, impair, or invalidate the remainder of this article, and it shall be construed to have been the legislative intent to enact this article without such unconstitutional or invalid parts therein.