
# Solar Where Feasible 101

October 8, 2024

SOLARone

# Agenda

1. Solar Technology
2. LL92/94 & Solar Where Feasible
3. Solar Feasibility Analysis Updates V2.5
4. Solar Where Feasible Process
5. Incentives and IRA
6. Q&A

# HERE COMES SOLAR

A PROJECT OF SOLAR ONE

- Here Comes Solar is an initiative of nonprofit Solar One, with a mission to make solar accessible to historically high-barrier sectors, particularly affordable housing.
- We offer free technical assistance at every step to make solar simple and affordable.
- The New York State Energy Research and Development Authority (NYSERDA) funded a partnership with Solar One & HPD for the Solar Where Feasible Program. Solar One provides free technical support to optimize solar in affordable housing across HPD's Portfolio.

**Site Assessment**

**Knowledge building**

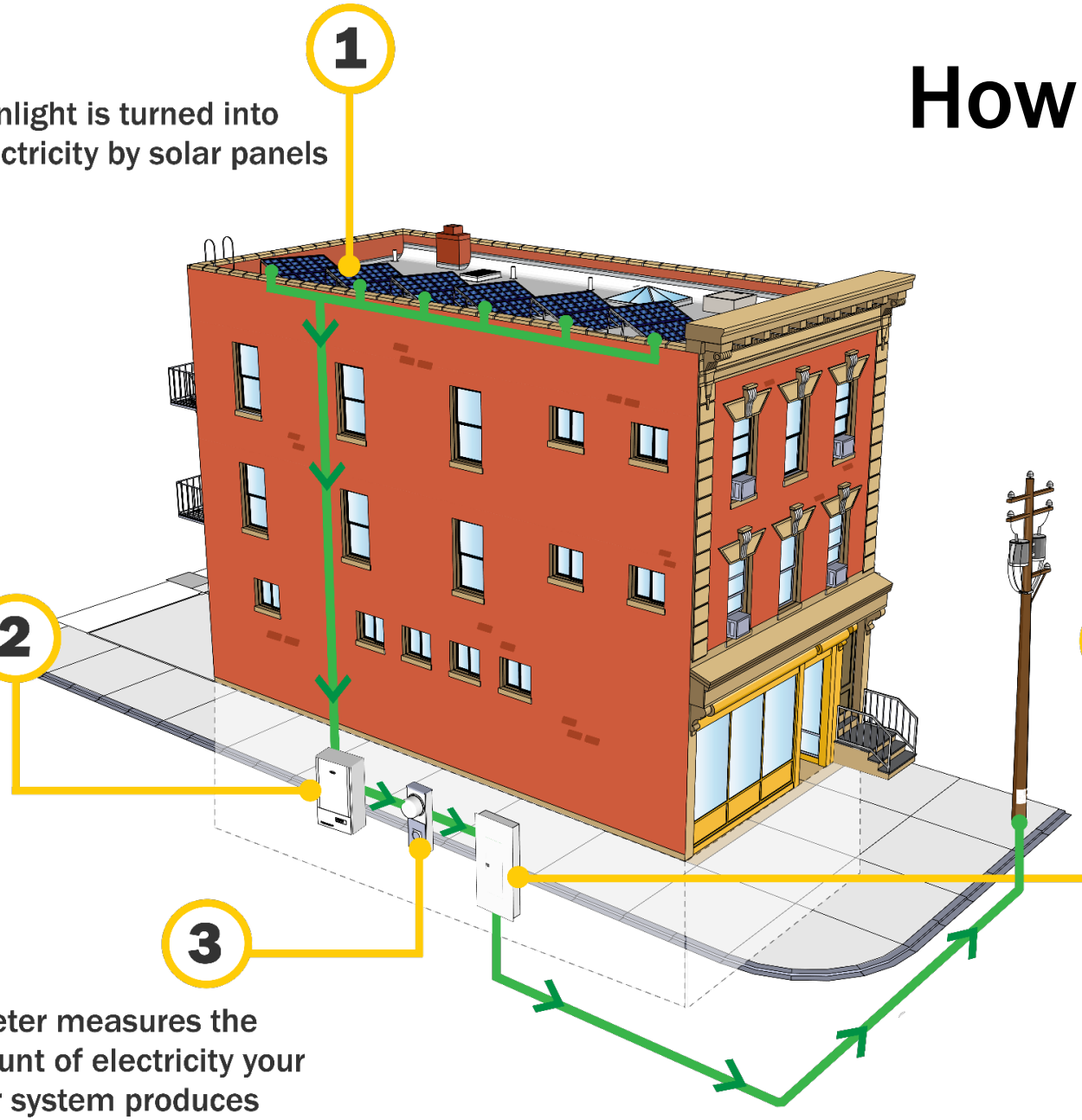
**Financing and incentive consultation**

**Solar installer selection assistance**

**Consumer advocacy during installation**

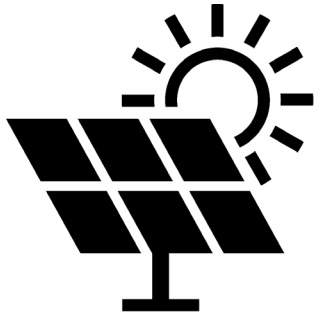
# Solar Technology

# How Solar Works

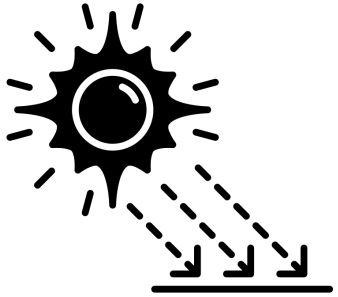


# The Basics of Solar Technology

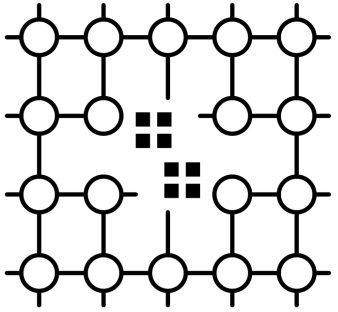
**25+ Year Operating Life**
best on new roofs



**Almost No Maintenance**
for solar arrays and inverters



**Requires Direct Sunlight**
free from shading from buildings and trees



**Grid Connected**
shuts off in a blackout

# Three Types of Solar Installations in NYC

## Ballasted

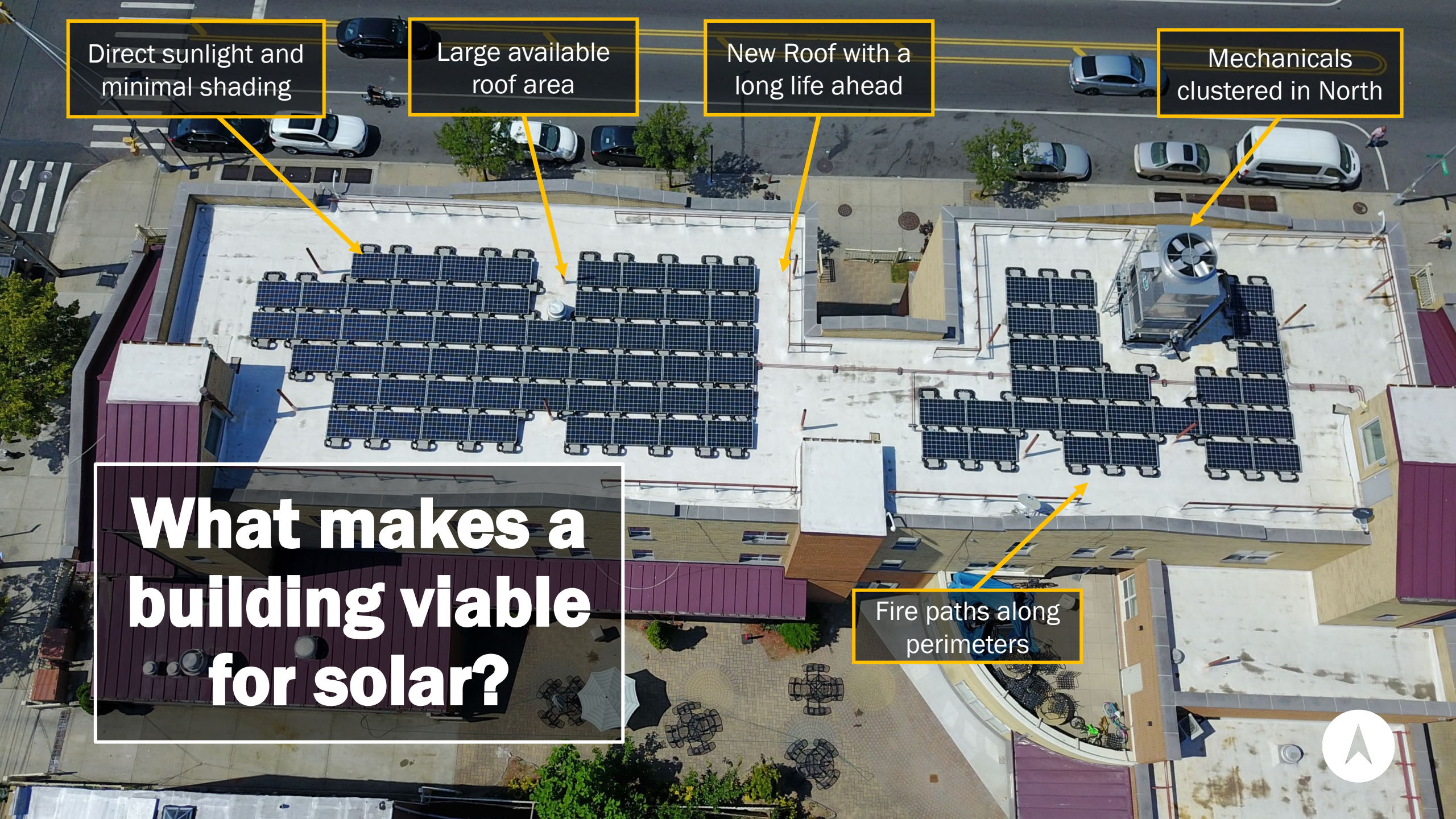
- Low profile
- Limited roof penetrations
- Least expensive, best on low buildings

## Mechanically Attached

- More solar production
- No inter-row spacing
- Best for space-constrained roofs

## Canopy

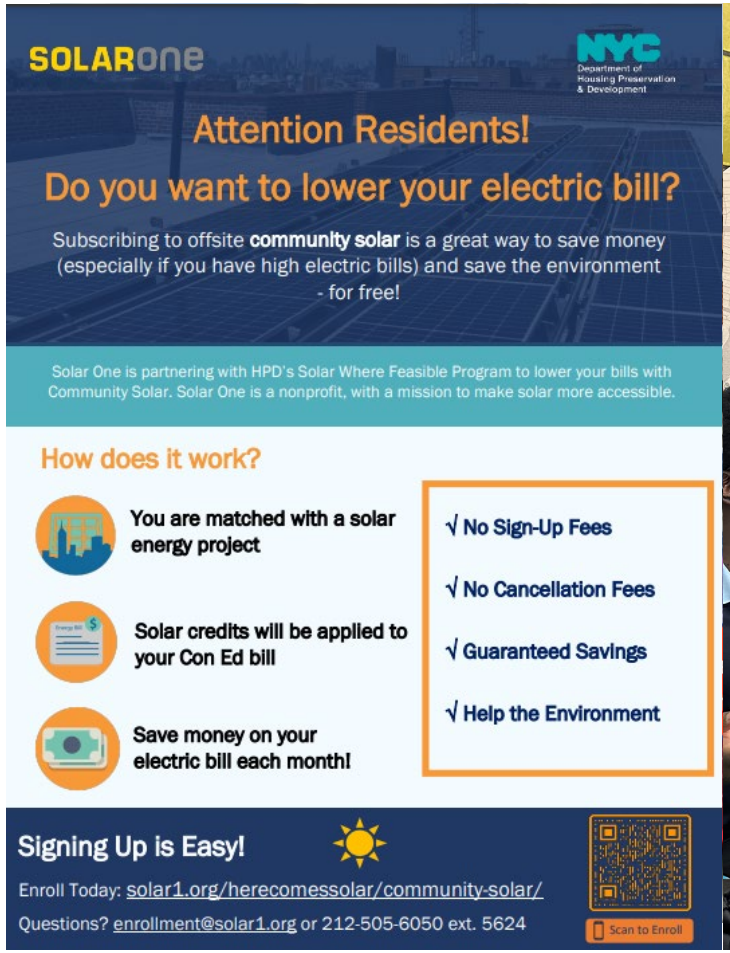
- Raised at least 9’ above roof
- Can cover entire roof area
- Most expensive, but has co-benefits




# What makes a building viable for solar?

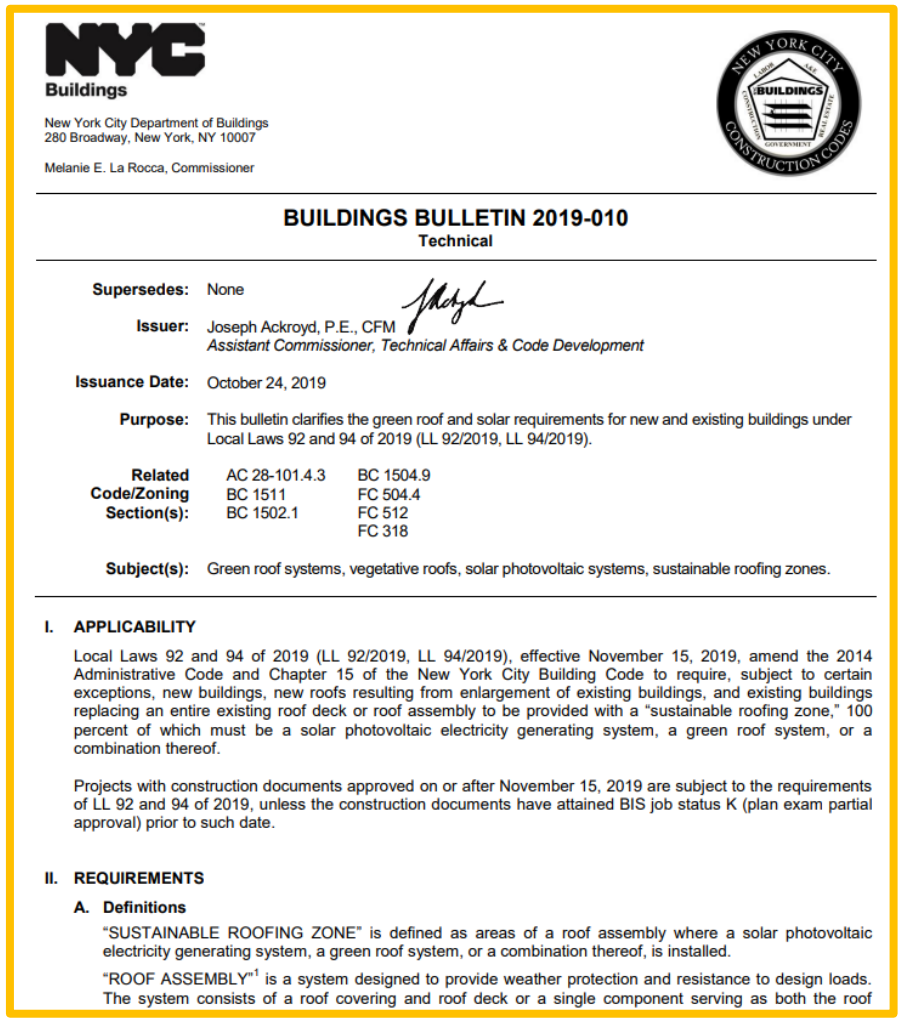
# Not Viable? Sign up for Community Solar!

- Subscribe to local installation and save about $5-10/month on your electricity bill
- Guaranteed savings
- 12-month term, auto-renewal
- Moves with you if you move within NYC
- No sign-up or cancellation fees
- Learn more by emailing anapaula@solar1.org, 347-303-7048




# LL 92/94 & Solar Where Feasible

# Local Laws 92 & 94 (LL92/94)



NYC Buildings

New York City Department of Buildings
280 Broadway, New York, NY 10007

Melanie E. La Rocca, Commissioner

**BUILDINGS BULLETIN 2019-010**
**Technical**

**Supersedes:** None

**Issuer:** Joseph Ackroyd, P.E., CFM
*Assistant Commissioner, Technical Affairs & Code Development*

**Issuance Date:** October 24, 2019

**Purpose:** This bulletin clarifies the green roof and solar requirements for new and existing buildings under Local Laws 92 and 94 of 2019 (LL 92/2019, LL 94/2019).

**Related Code/Zoning Section(s):** AC 28-101.4.3, BC 1504.9, BC 1511, FC 504.4, BC 1502.1, FC 512, FC 318

**Subject(s):** Green roof systems, vegetative roofs, solar photovoltaic systems, sustainable roofing zones.

**I. APPLICABILITY**

Local Laws 92 and 94 of 2019 (LL 92/2019, LL 94/2019), effective November 15, 2019, amend the 2014 Administrative Code and Chapter 15 of the New York City Building Code to require, subject to certain exceptions, new buildings, new roofs resulting from enlargement of existing buildings, and existing buildings replacing an entire existing roof deck or roof assembly to be provided with a "sustainable roofing zone," 100 percent of which must be a solar photovoltaic electricity generating system, a green roof system, or a combination thereof.

Projects with construction documents approved on or after November 15, 2019 are subject to the requirements of LL 92 and 94 of 2019, unless the construction documents have attained BIS job status K (plan exam partial approval) prior to such date.

**II. REQUIREMENTS**

**A. Definitions**

"SUSTAINABLE ROOFING ZONE" is defined as areas of a roof assembly where a solar photovoltaic electricity generating system, a green roof system, or a combination thereof, is installed.

"ROOF ASSEMBLY"[1] is a system designed to provide weather protection and resistance to design loads. The system consists of a roof covering and roof deck or a single component serving as both the roof

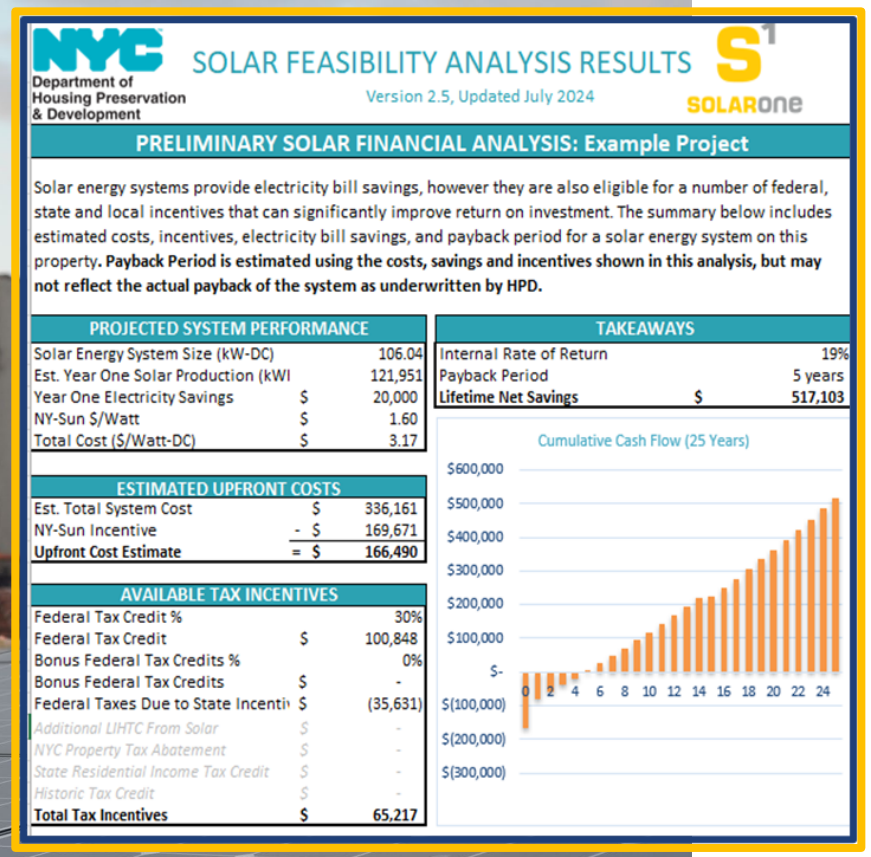
- Local Laws 92 and 94 of the Climate Mobilization Act require either green roofs or solar on all new roofs and new roof assemblies.

**V. ALTERNATE COMPLIANCE TIMELINE FOR AFFORDABLE HOUSING**

Until November 15, 2024, (i) buildings with one or more dwelling units for which occupancy or initial occupancy is restricted based upon the income of the occupant or prospective occupant as a condition of (A) a loan, grant, tax exemption or conveyance of property from any state or local governmental entity pursuant to the private housing finance law or the general municipal law, or (B) a tax exemption pursuant to section 420-c of the real property tax law, (ii) buildings subject to the alternative enforcement program pursuant to section 27-2153 of the administrative code of the city of New York, and (iii) buildings owned by the Department of Housing Preservation and Development (HPD), need only comply with the requirements of LL 92 and 94 of 2019 to the extent determined by HPD.

- Starting November 15 2024, the affordability exemption will no longer apply and all buildings subject to LL92/94 will need to comply with DOB's requirements
  - As of 7/1/2024 **no longer requires** New Construction projects to submit a solar feasibility analysis
  - New Construction projects are encouraged (but not required) to use the solar feasibility analysis tool to optimize solar design, inform underwriting, etc.

# Solar Where Feasible



NYC Department of Housing Preservation & Development

SOLAR FEASIBILITY ANALYSIS RESULTS

Version 2.5, Updated July 2024

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**PRELIMINARY SOLAR FINANCIAL ANALYSIS: Example Project**

Solar energy systems provide electricity bill savings, however they are also eligible for a number of federal, state and local incentives that can significantly improve return on investment. The summary below includes estimated costs, incentives, electricity bill savings, and payback period for a solar energy system on this property. **Payback Period is estimated using the costs, savings and incentives shown in this analysis, but may not reflect the actual payback of the system as underwritten by HPD.**

| PROJECTED SYSTEM PERFORMANCE | | |
|---|---|---|
| Solar Energy System Size (kW-DC) | | 106.04 |
| Est. Year One Solar Production (kWh | | 121,951 |
| Year One Electricity Savings | $ | 20,000 |
| NY-Sun $/Watt | $ | 1.60 |
| Total Cost ($/Watt-DC) | $ | 3.17 |

| TAKEAWAYS | | |
|---|---|---|
| Internal Rate of Return | | 19% |
| Payback Period | | 5 years |
| **Lifetime Net Savings** | $ | 517,103 |

| ESTIMATED UPFRONT COSTS | | | |
|---|---|---|---|
| Est. Total System Cost | | $ | 336,161 |
| NY-Sun Incentive | - | $ | 169,671 |
| **Upfront Cost Estimate** | = | $ | 166,490 |

| AVAILABLE TAX INCENTIVES | | |
|---|---|---|
| Federal Tax Credit % | | 30% |
| Federal Tax Credit | $ | 100,848 |
| Bonus Federal Tax Credits % | | 0% |
| Bonus Federal Tax Credits | $ | - |
| Federal Taxes Due to State Incentiv | $ | (35,631) |
| *Additional LIHTC From Solar* | $ | - |
| *NYC Property Tax Abatement* | $ | - |
| *State Residential Income Tax Credit* | $ | - |
| *Historic Tax Credit* | $ | - |
| **Total Tax Incentives** | $ | 65,217 |



- HPD Solar Where Feasible Mandate requires Affordable Housing to go Solar only when it is financially beneficial to the building: with a payback of 10 years or less.
  - New Construction projects must comply with LL92/94 and a Solar Feasibility Analysis is no longer required.
- NYSERDA funded a partnership with Solar One & HPD for the Solar Where Feasible mandate to provide free services to HPD New Construction, Preservation, and Asset Management Programs
- Since 2020, HPD's Solar Where Feasible program has supported **over 12 MW of cost-effective solar** in 169 new buildings and 192 existing buildings. The buildings will save approximately **$1.9 million** on their annual electric bills and reduce **4,000 tons of $CO_2$** emissions each year.

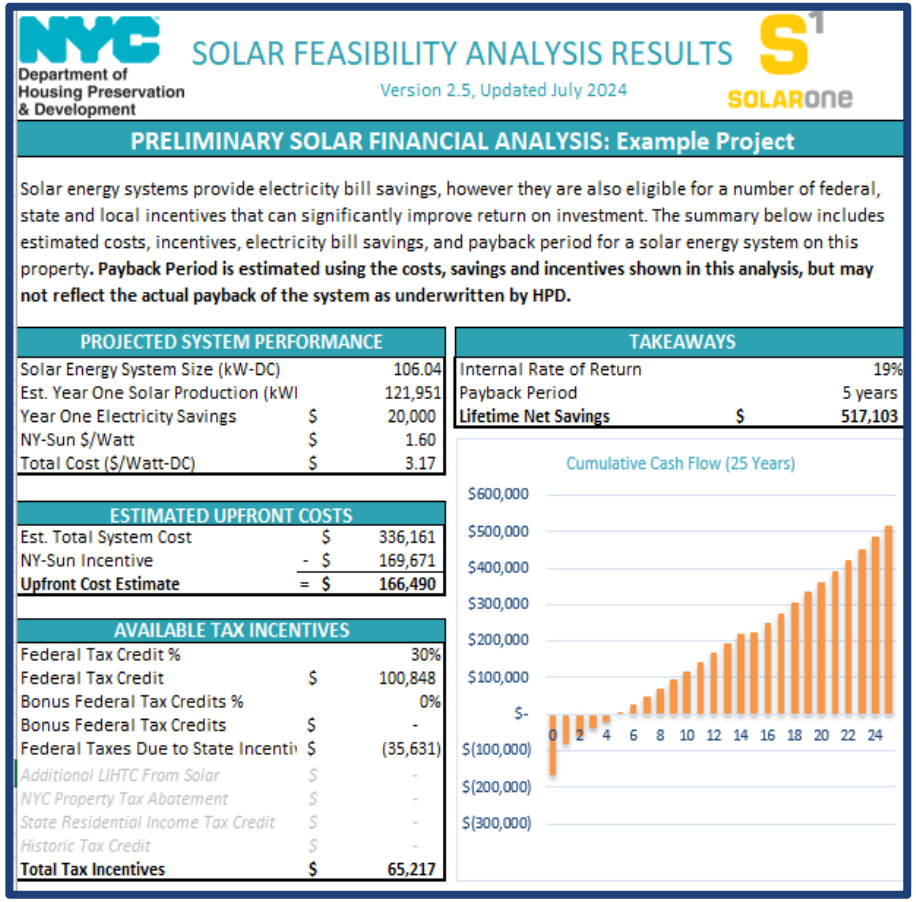
# Solar Feasibility Analysis Updates V2.5

# Updated Tool

**Version 2.5:**

- Updated pricing and incentives
- New buttons

To ensure you're submitting the most up-to-date version, download the solar feasibility analysis from HPD's [SWF webpage]



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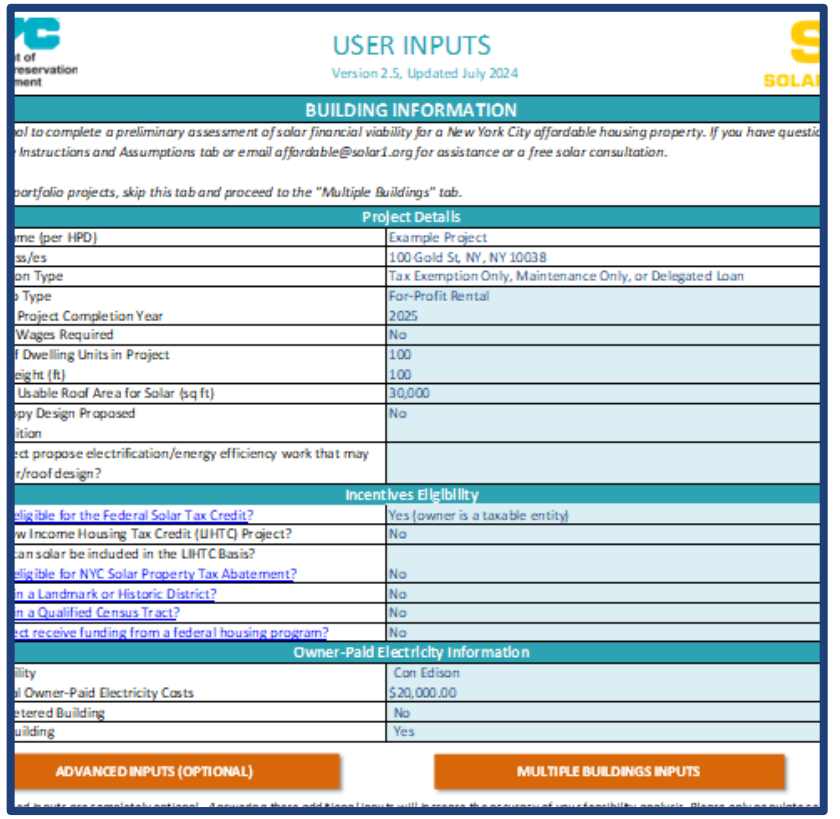
Cumulative Cash Flow (25 Years)



USER INPUTS

Version 2.5, Updated July 2024

**BUILDING INFORMATION**

*...ol to complete a preliminary assessment of solar financial viability for a New York City affordable housing property. If you have questio... Instructions and Assumptions tab or email affordable@solar1.org for assistance or a free solar consultation.*

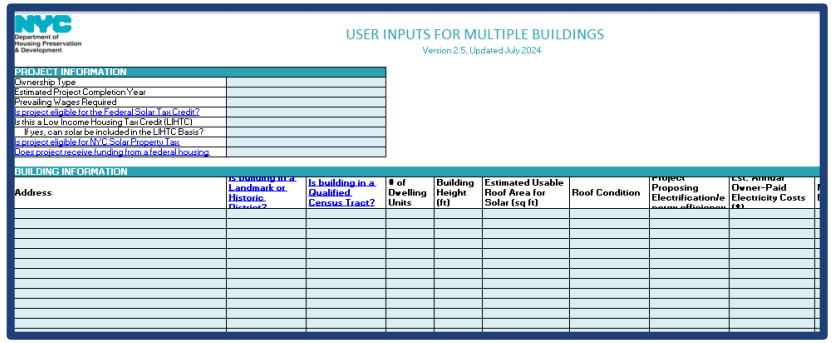
*...portfolio projects, skip this tab and proceed to the "Multiple Buildings" tab.*

| Project Details | |
|---|---|
| ...me (per HPD) | Example Project |
| ...ss/es | 100 Gold St, NY, NY 10038 |
| ...on Type | Tax Exemption Only, Maintenance Only, or Delegated Loan |
| ...Type | For-Profit Rental |
| Project Completion Year | 2025 |
| ...Wages Required | No |
| ...f Dwelling Units in Project | 100 |
| ...eight (ft) | 100 |
| ...Usable Roof Area for Solar (sq ft) | 30,000 |
| ...py Design Proposed ...ition | No |
| ...ct propose electrification/energy efficiency work that may ...r/roof design? | |
| **Incentives Eligibility** | |
| ...ligible for the Federal Solar Tax Credit? | Yes (owner is a taxable entity) |
| ...w Income Housing Tax Credit (LIHTC) Project? | No |
| ...can solar be included in the LIHTC Basis? | |
| ...ligible for NYC Solar Property Tax Abatement? | No |
| ...in a Landmark or Historic District? | No |
| ...in a Qualified Census Tract? | No |
| ...ct receive funding from a federal housing program? | No |
| **Owner-Paid Electricity Information** | |
| ...lity | Con Edison |
| ...l Owner-Paid Electricity Costs | $20,000.00 |
| ...tered Building | No |
| ...uilding | Yes |

ADVANCED INPUTS (OPTIONAL)

MULTIPLE BUILDINGS INPUTS

MULTIPLE BUILDINGS INPUTS



USER INPUTS FOR MULTIPLE BUILDINGS

Version 2.5, Updated July 2024

| PROJECT INFORMATION | |
|---|---|
| Ownership Type | |
| Estimated Project Completion Year | |
| Prevailing Wages Required | |
| Is project eligible for the Federal Solar Tax Credit? | |
| Is this a Low Income Housing Tax Credit (LIHTC) | |
| If yes, can solar be included in the LIHTC Basis? | |
| Is project eligible for NYC Solar Property Tax | |
| Does project receive funding from a federal housing | |

BUILDING INFORMATION

| Address | Is building in a Landmark or Historic District? | Is building in a Qualified Census Tract? | # of Dwelling Units | Building Height (ft) | Estimated Usable Roof Area for Solar (sq ft) | Roof Condition | Project Proposing Electrification/e... | Est. Annual Owner-Paid Electricity Costs |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
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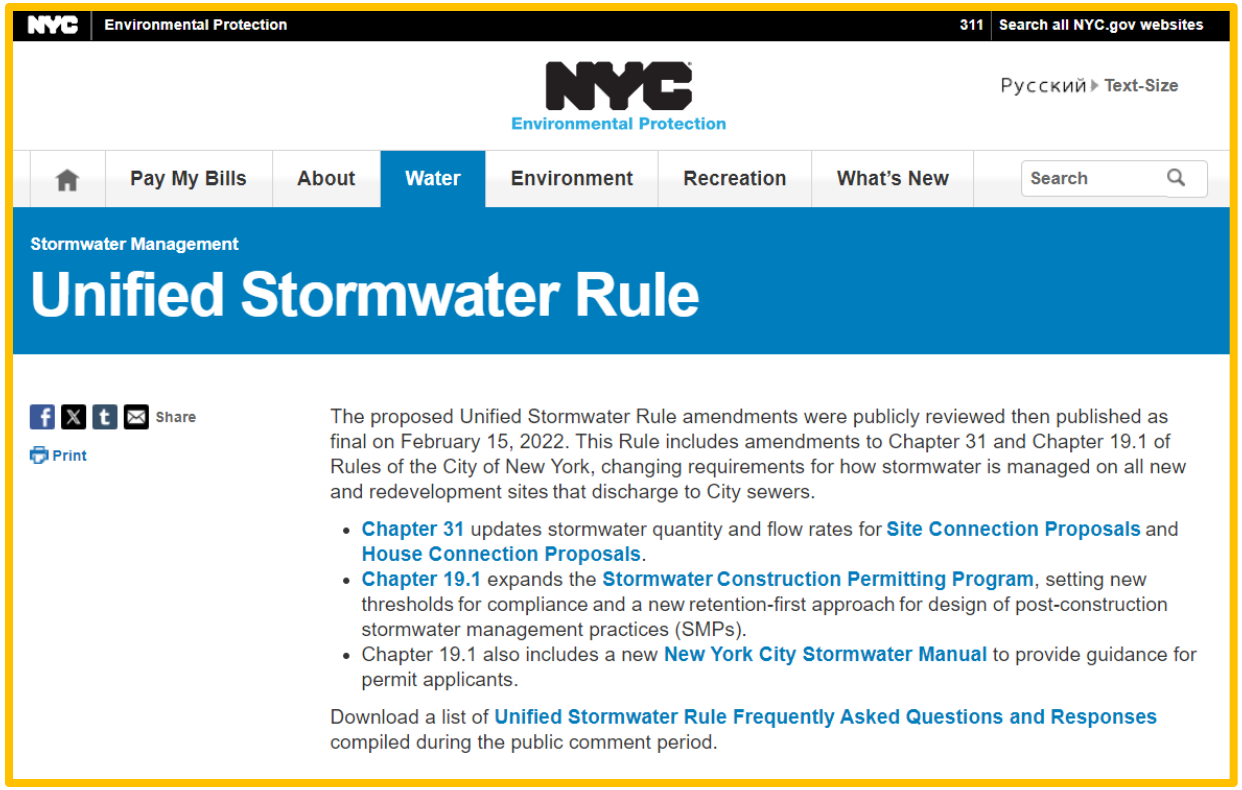
# Solar Where Feasible Process

# DEP Unified Stormwater Rule

*A project may require a DEP Stormwater Construction Permit if the project disturbs 20,000 sf of soil or creates 5,000 sf of new impervious surface.*

***Projects should assess their DEP stormwater requirements before assessing for solar.***

- USWR may require a green roof as part of stormwater management strategy.
- Buildings should assess this early as part of their roof strategy.



# Updated Process

- New Construction:
  - HPD no longer requires projects to submit an analysis and obtain a signed solar approval form
  - Utilize the tool to assess for LL92/94, optimize solar design, maximize incentives, and estimate solar savings for underwriting purposes
- HPD Rehabs:
  - Sub Rehab, Gut Rehab, Mod Rehab, Tax-Exemption-Only, Maintenance-Only, or Delegated Loan
  - Submit an analysis, Solar One will review it, and HPD will provide a signed solar approval form

| Project Details | |
|---|---|
| Project Name (per HPD) | Example Project |
| Site Address/es | 100 Gold St, NY, NY 10038 |
| Construction Type | Tax Exemption Only, Maintenance Only, or Delegated Loan |
| Project Design Phase | |
| # of Buildings in Project | |
| # of Buildings Proposing Solar | |
| Is project subject to DEP Stormwater rules and will need to use a green roof to comply? | |

New Construction
Sub Rehab
Mod Rehab
Gut Rehab
Tax Exemption Only, Maintenance Only, or Delegated Loan

# Updated Process

**PRE-SUBMISSION GUIDANCE**

- **All project teams**: should consider how to optimize their roofs for solar
  - **Where applicable**, project teams should consider whether the project will need a green roof to satisfy DEP's USWR
- **Rehabs only**: Rehab projects in the IPNA phase should submit a Solar Feasibility Analysis to the Solar Feasibility Analysis Intake Portal**.** Solar One will provide feedback and a revised version. At this stage, the analysis is called a solar screening, since the project's scope is not yet finalized. Be sure to include this solar screening your IPNA submission to HPD.

**SUBMISSION (after pre-scoping meeting, prior to the HPD Design Consultation)**

**1.The applicant (typically the Architect or Green consultant) submits a Solar Feasibility Analysis, including a schematic roof plan, via the Solar Feasibility Analysis Intake Portal.**

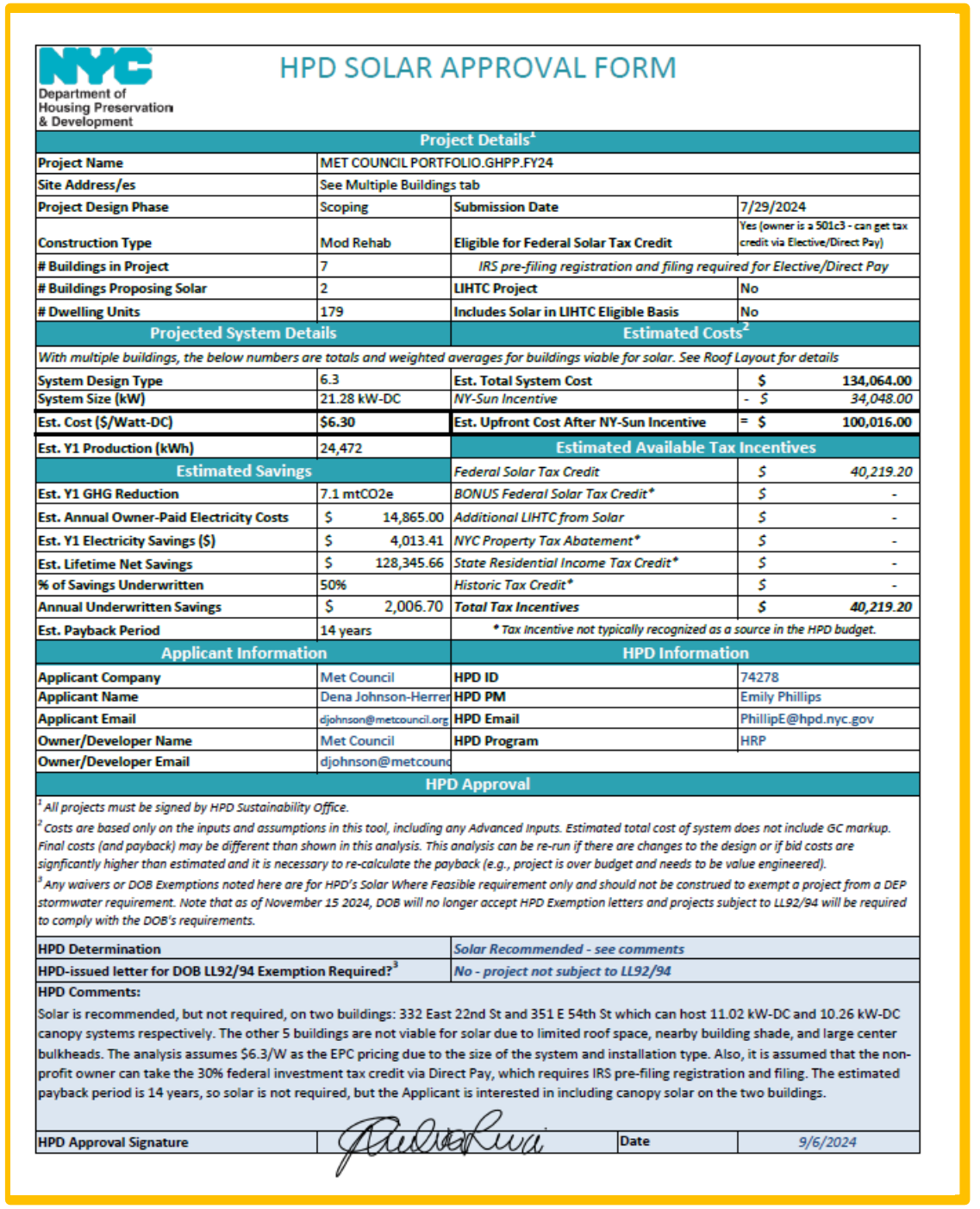
- Roof plan should show any proposed mechanical equipment, aligned with the SOW

**REVIEW & SIGN OFF**

**2. Solar One reviews the Solar Feasibility Analysis, providing a solar recommendation to HPD.**

**3. After the Design Consultation, HPD Sustainability or HPD PM provides a signed Solar Approval Form.**

# Example HPD Solar Approval Form



NYC Department of Housing Preservation & Development

## HPD SOLAR APPROVAL FORM

| Project Details[1] | | | |
|---|---|---|---|
| Project Name | MET COUNCIL PORTFOLIO.GHPP.FY24 | | |
| Site Address/es | See Multiple Buildings tab | | |
| Project Design Phase | Scoping | Submission Date | 7/29/2024 |
| Construction Type | Mod Rehab | Eligible for Federal Solar Tax Credit | Yes (owner is a 501c3 - can get tax credit via Elective/Direct Pay) |
| # Buildings in Project | 7 | *IRS pre-filing registration and filing required for Elective/Direct Pay* | |
| # Buildings Proposing Solar | 2 | LIHTC Project | No |
| # Dwelling Units | 179 | Includes Solar in LIHTC Eligible Basis | No |

| Projected System Details | | Estimated Costs[2] | |
|---|---|---|---|
| *With multiple buildings, the below numbers are totals and weighted averages for buildings viable for solar. See Roof Layout for details* | | | |
| System Design Type | 6.3 | Est. Total System Cost | $ 134,064.00 |
| System Size (kW) | 21.28 kW-DC | *NY-Sun Incentive* | - $ *34,048.00* |
| Est. Cost ($/Watt-DC) | $6.30 | Est. Upfront Cost After NY-Sun Incentive | = $ 100,016.00 |
| Est. Y1 Production (kWh) | 24,472 | **Estimated Available Tax Incentives** | |
| **Estimated Savings** | | *Federal Solar Tax Credit* | $ *40,219.20* |
| Est. Y1 GHG Reduction | 7.1 mtCO2e | *BONUS Federal Solar Tax Credit** | $ - |
| Est. Annual Owner-Paid Electricity Costs | $ 14,865.00 | *Additional LIHTC from Solar* | $ - |
| Est. Y1 Electricity Savings ($) | $ 4,013.41 | *NYC Property Tax Abatement** | $ - |
| Est. Lifetime Net Savings | $ 128,345.66 | *State Residential Income Tax Credit** | $ - |
| % of Savings Underwritten | 50% | *Historic Tax Credit** | $ - |
| Annual Underwritten Savings | $ 2,006.70 | ***Total Tax Incentives*** | $ ***40,219.20*** |
| Est. Payback Period | 14 years | * *Tax Incentive not typically recognized as a source in the HPD budget.* | |

| Applicant Information | | HPD Information | |
|---|---|---|---|
| Applicant Company | Met Council | HPD ID | 74278 |
| Applicant Name | Dena Johnson-Herrer | HPD PM | Emily Phillips |
| Applicant Email | djohnson@metcouncil.org | HPD Email | PhillipE@hpd.nyc.gov |
| Owner/Developer Name | Met Council | HPD Program | HRP |
| Owner/Developer Email | djohnson@metcounc | | |

**HPD Approval**

[1] *All projects must be signed by HPD Sustainability Office.*

[2] *Costs are based only on the inputs and assumptions in this tool, including any Advanced Inputs. Estimated total cost of system does not include GC markup. Final costs (and payback) may be different than shown in this analysis. This analysis can be re-run if there are changes to the design or if bid costs are signficantly higher than estimated and it is necessary to re-calculate the payback (e.g., project is over budget and needs to be value engineered).*

[3] *Any waivers or DOB Exemptions noted here are for HPD's Solar Where Feasible requirement only and should not be construed to exempt a project from a DEP stormwater requirement. Note that as of November 15 2024, DOB will no longer accept HPD Exemption letters and projects subject to LL92/94 will be required to comply with the DOB's requirements.*

| | |
|---|---|
| HPD Determination | *Solar Recommended - see comments* |
| HPD-issued letter for DOB LL92/94 Exemption Required?[3] | *No - project not subject to LL92/94* |

**HPD Comments:**

Solar is recommended, but not required, on two buildings: 332 East 22nd St and 351 E 54th St which can host 11.02 kW-DC and 10.26 kW-DC canopy systems respectively. The other 5 buildings are not viable for solar due to limited roof space, nearby building shade, and large center bulkheads. The analysis assumes $6.3/W as the EPC pricing due to the size of the system and installation type. Also, it is assumed that the non-profit owner can take the 30% federal investment tax credit via Direct Pay, which requires IRS pre-filing registration and filing. The estimated payback period is 14 years, so solar is not required, but the Applicant is interested in including canopy solar on the two buildings.

| | | | |
|---|---|---|---|
| HPD Approval Signature | | Date | *9/6/2024* |

# Updated Process

**DESIGN**

**4. For projects where solar is required the architect will develop a Preliminary Design for solar that will be used for bidding purposes.**

**5. If the Preliminary Design is significantly different than the signed Solar Feasibility Analysis** (e.g. different number of panels and/or different estimated production), the applicant should resubmit the Solar Feasibility Analysis, including the Preliminary Design, to Solar One to recalculate the cost and payback.

**BIDDING, COST REVIEW & CONSTRUCTION**

**6. Solar bids must include the full installation cost and note the estimated NYSERDA NY-Sun incentive.**

**7. Solar One can assist architect/owner with the bidding process (for the solar portion only).**

**8. Solar One can assist project team during construction, closeout and completion, if necessary.**

Have Questions? Contact **affordable@solar1.org** for free technical assistance.

# Solar Costs, Savings, and Incentives

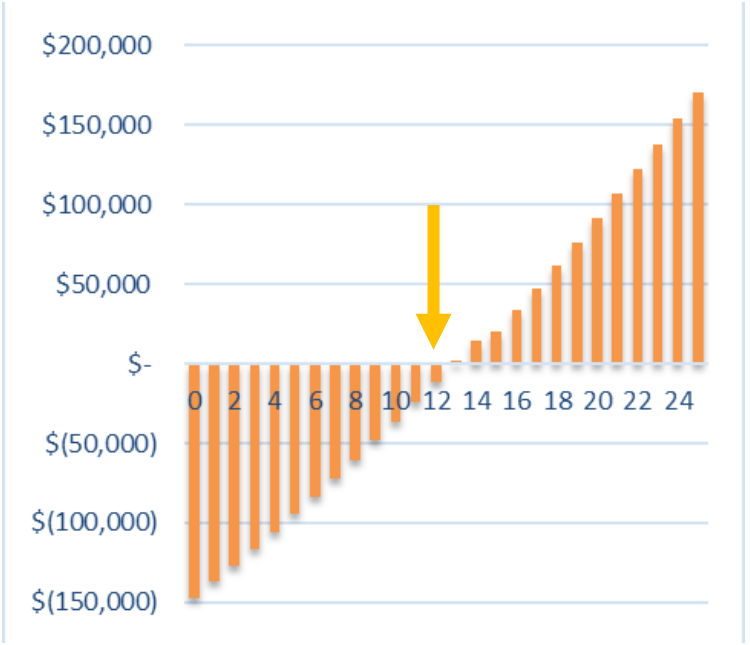
# What is included in a solar contract?

- Contract and Screening
  - Site Visit
  - Contract Creation & Signing
- Final Design and Application Submission
  - System Design, Structural Analysis & Engineering
  - ConEd, NYSERDA, FDNY, LPC submissions
- Permit Submission
  - NYC DOB and Electrical Permit submissions
  - Construction and Electrical Permit Approvals
- System Installation
  - Equipment Procurement
  - Installation & ConEd Interconnection Approval
- Final Project Inspection and Sign-Off

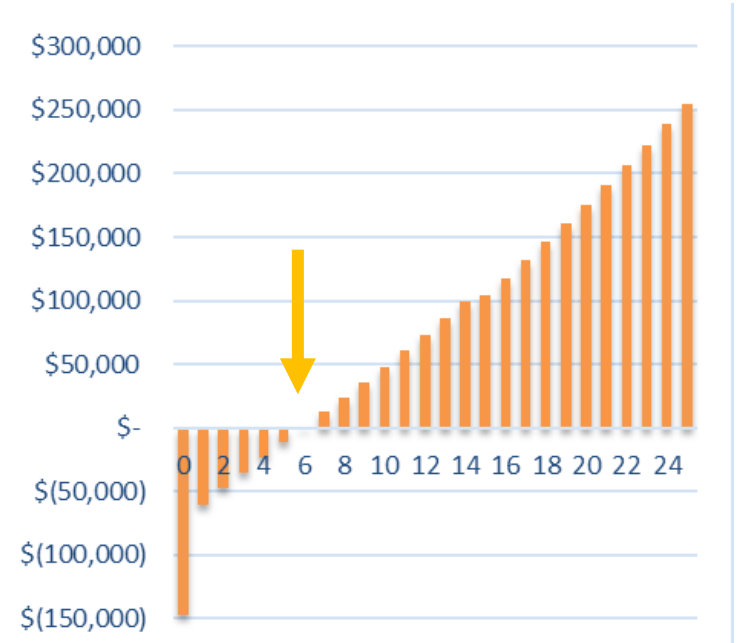
# Saving Money with Solar

- Multifamily solar projects in New York City typically have a 5–12-year payback period, depending on costs and incentive eligibility
- Tax Incentives can make a major impact in payback period
  - Investment Tax Credit (ITC)
  - Property Tax Abatement
  - Low Income Housing Tax Credit
- Solar projects typically continue to provide savings even after the 25-year period

## No Solar Tax Incentives

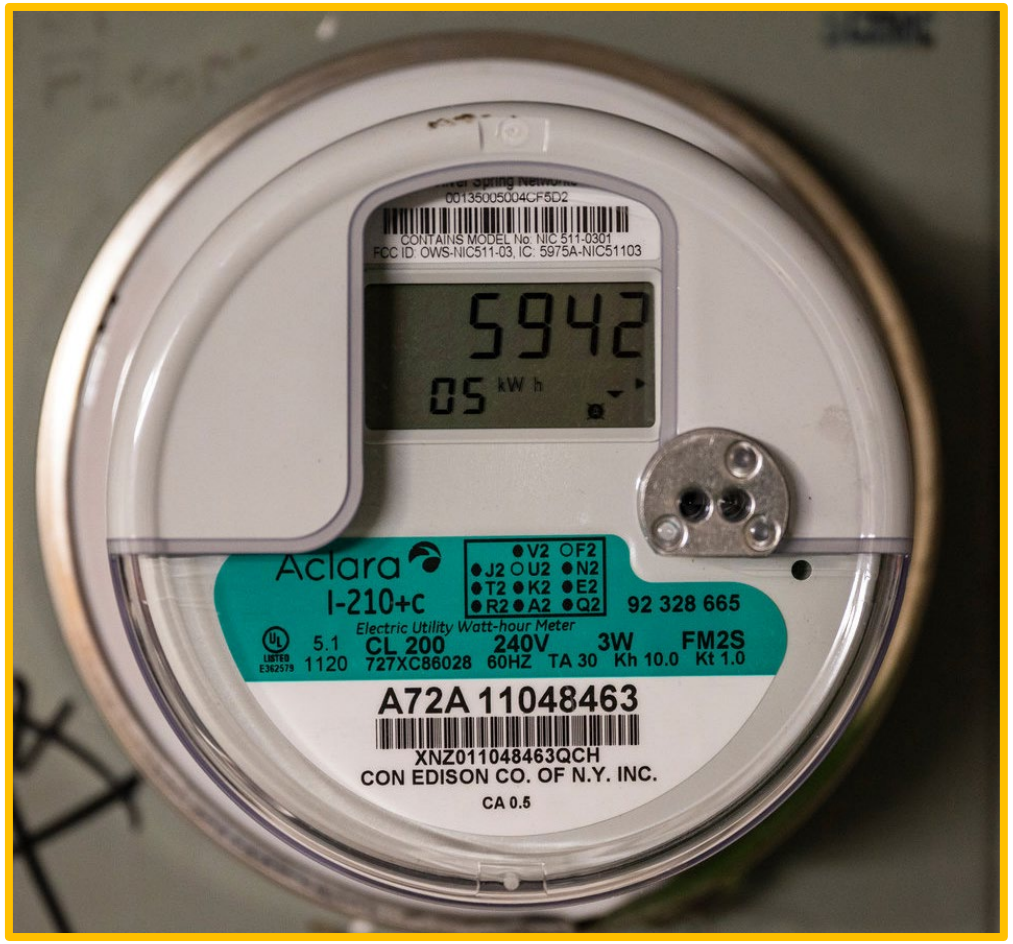



## With Solar Tax Incentives



# Saving Money with Solar on Utility Bills

- Rooftop solar projects can directly and reliably reduce owner-paid electricity bills.
  - ~50% common area electricity usage offset for EL9
  - ~100% common area electricity usage offset for EL2
- Utility bill savings vary based on:
  - Owner-paid electricity rate - Large Commercial vs Small Commercial vs Master-Metered
  - Metering configuration
  - System size, which is based on usable roof space and annual electricity consumption



# Solar Rebates and Tax Incentives

| Building Type | NYSERDA NY-SUN Incentive (paid directly to installer) | Federal Tax Credit* (30%+ of system cost) | State Tax Credit (25% of system cost) | Property Tax Abatement (30% of system cost) |
|---|---|---|---|---|
| OWNER-OCUPIED COOP/CONDO | $1.60-$2/Watt-DC for affordable housing | Either distributed to shareholders or taken by the building entity | Must be distributed to shareholders | Only eligible if taxes are owed, not compatible with some other abatements |
| FOR-PROFIT RENTAL | $1.60-$2/Watt-DC for affordable housing | Commercial Tax Credit can be taken | N/A (homeowners only) | Only eligible if taxes are owed, not compatible with some other abatements |
| NON-PROFIT RENTAL | $1.60-$2/Watt-DC for affordable housing | Tax Credit is refundable to nonprofits or can be taken by LIHTC investor for additional benefits | N/A (homeowners only) | No tax liability |

* Federal Investment Tax Credit is 30% + adders for certain buildings in low-income census tract or projects benefiting low-income tenants.

# Inflation Reduction Act (IRA)

# Major Solar Incentives in the IRA

30% Federal Tax Credit
+ Bonuses

Elective Pay for
501(c)(3)s

# Solar Federal Tax Credit “ITC” Base Credit

30% base tax credit for all solar projects

- ITC started to sunset in 2021, but the IRA increases and extends the ITC to 2032, then steps down gradually after that
- Available in the taxable year in which installation of the solar property is complete

# ITC Bonus for LMI Communities & Buildings

Bonus Tax Credit Categories

- **Category 1** (10% bonus): Located in a Low-Income Community, determined by New Market Tax Credit Map

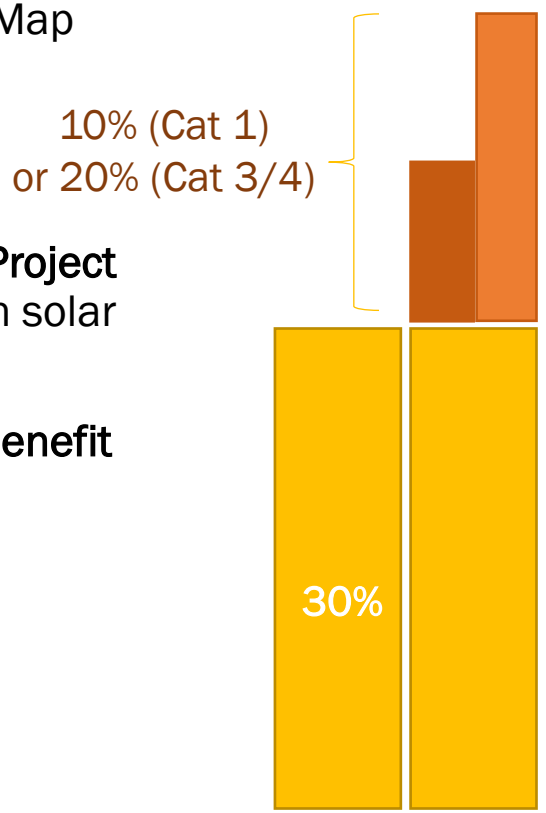
  *or*

- 20% bonus for either

  a) **Category 3: Low-income Residential Building Project** - federal funded affordable rental building with solar benefits allocated equitably to residents

  b) **Category 4: Qualified Low-Income Economic Benefit Project** – community solar project where 50% subscribers have incomes below 80% of AMI

- 1.8 GW allocated annually for these
- Require application and allocation



# Category 1: Located in a Low-Income Community (10% bonus)

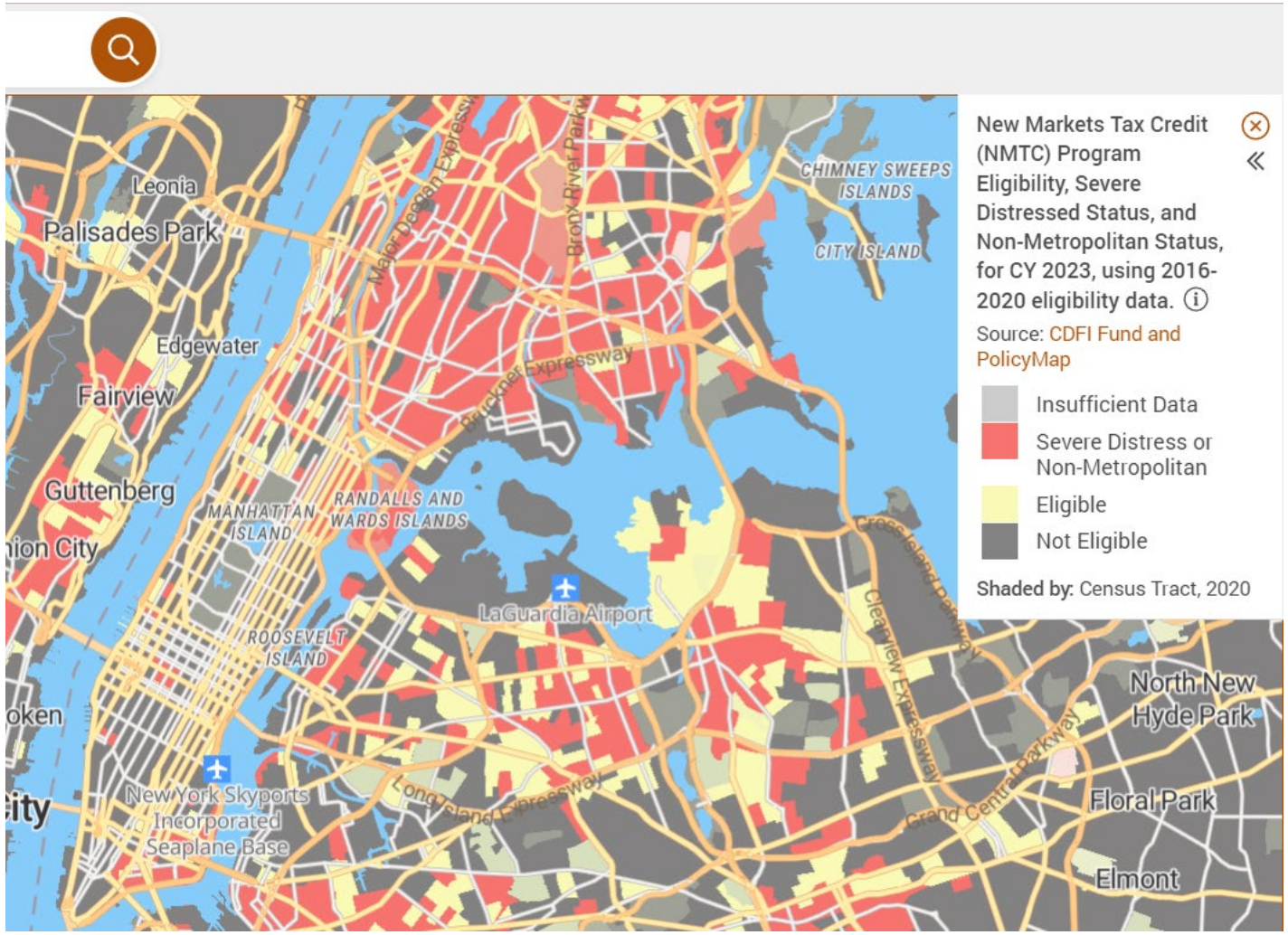
**Eligibility:**

- Solar facility located **within a census tract determined by the** [New Market Tax Credit Map]

**Process:**

- You must apply, receive a capacity allocation, and then place your facility in service to claim this bonus.

**Final guidance available** [here]
**Application platform** [here]
**DOE program overview** [here]



# Category 3: Qualified Low-Income Residential Building Project (20% bonus)

**Eligibility:**

- Solar facility on federally funded affordable housing with "financial benefits are distributed equitably to low-income tenants."

**Process:**

- You must apply, receive a capacity allocation, and then place your facility in service to claim this bonus.

**Final guidance available here**
**Application platform here**
**DOE program overview here**

# Direct Pay

- Federally exempt nonprofits can receive tax credits as cash payment from the US Treasury
- Direct Pay also available to state and tribal governments and rural cooperatives
- Appears as a tax refund as if the organization had made excess payments
- Joint ventures/partnerships with for-profit entities are not eligible for Direct Pay

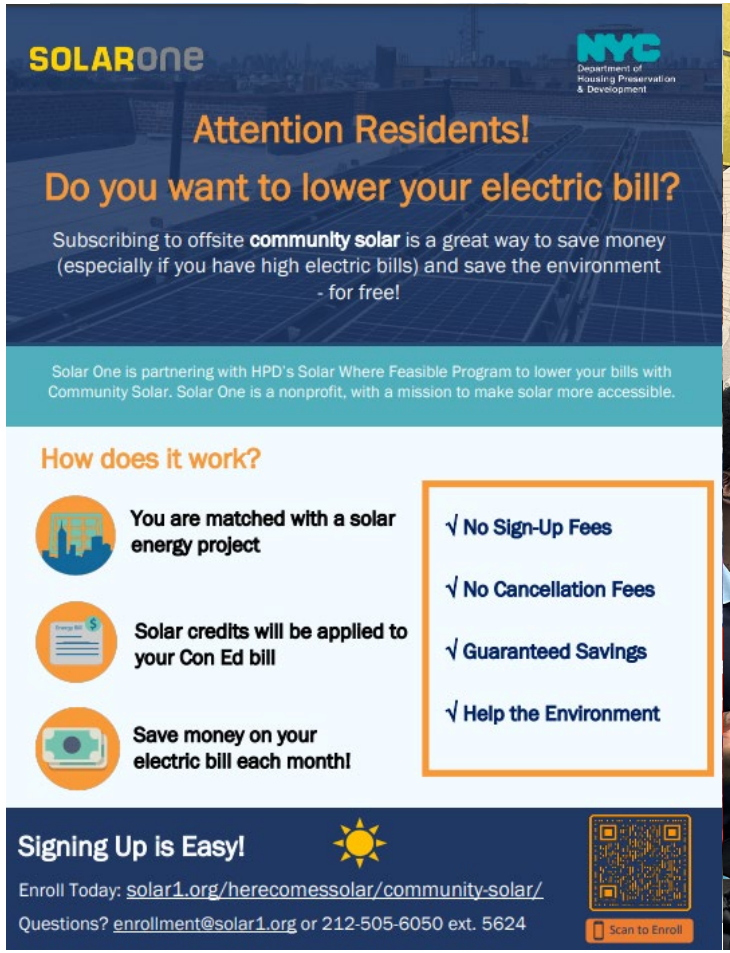
**FAQ** here
**User Guide & Instructions** here
**Elective Pay** final guidance here

# Resources on HPD SWF Webpage

- Solar Feasibility Analysis
  - Solar 1 Intake Page
- Resources
  - Solar Technical Requirements
  - Past Workshops
  - Solar for Development Teams
  - Solar 101 Brochure
  - Solar Owner's Guide
  - Solar Incentive Matrix
- Free technical assistance from Solar 1 is available upon request. Contact affordable@solar1.org for more information

# Reminder: Community Solar!

- Subscribe to local installation and save about $5-10/month on your electricity bill
- Guaranteed savings
- 12-month term, auto-renewal
- Moves with you if you move within NYC
- No sign-up or cancellation fees
- Learn more by emailing anapaula@solar1.org, 347-303-7048




# Questions?

affordable@solar1.org