



**TAX COMMISSION OF THE CITY OF NEW YORK  
1 Centre Street, Room 2400, New York, NY 10007**

**TC101INS  
2018/19**

**APPLICATION FOR CLASS TWO OR CLASS FOUR PROPERTIES  
FORM TC101 INSTRUCTIONS FOR 2018**

Before you begin to complete this form read TC600 How to Appeal a Tentative Assessment.

**Who should use this form?** Use Form TC101 to protest only the valuation of a property in tax class two or four, including a claim that the statutory limits on annual increases have been exceeded by the Department of Finance for the tax year that will begin on July 1, 2018. If you are making a classification or exemption claim either alone or in addition to a valuation claim, use Form TC106. Use just one application form for each property.

**What other forms and instructions are needed?**

Form TC10 Receipt.

One or more of the following may also be required as an attachment to the application:

- TC200 Addendum to Application
- TC201 Income Schedule (Rental Property)
- TC203 Income Schedule (Coop or Condo)
- TC208 Income Schedule (Hotel or Motel)
- TC214 Income Schedule for Department Stores, Theaters, and Service Sites
- TC230 Sale Statement
- TC244 Agent's Statement of Authority and Knowledge (when an agent signs the application) Note: a Power of Attorney is required to be filed with Form TC244.
- TC309 Accountant's Certification (accompanies Form TC201 when property is assessed at \$1,000,000 or more.)

**When and where to file.** The Tax Commission must receive your application by 5:00 P.M. on March 1, 2018. The deadline is set by law and cannot be waived or extended for any reason. Late applications will not be reviewed. Bring the completed application forms to the Tax Commission's office in Manhattan or to a Finance Department Business Center in your borough by the deadline. Obtain a receipt (Form TC10), which is the only acceptable proof of timely filing. Proof of mailing, or a return-receipt from the post office or an express company, is not adequate proof of receipt by the Tax Commission.

File an original. Keep a photocopy for your records and to use at your hearing. See TC600 for information about

filing additional copies of your application with your original.

**Filing by mail.** Mail the completed Form TC101 to the Tax Commission at 1 Centre Street, Room 2400, New York, NY 10007. **DO NOT MAIL THE TC101 TO ANY OTHER ADDRESS. Applications received after the March 1 deadline will not be accepted even if they were mailed before that date.** If you file by mail, deposit your application in the mail at least 10 days prior to March 1 and include a self-addressed, stamped Tax Commission receipt (Form TC10).

**Applications require an original signature and, therefore, may not be filed by fax or e-mail.**

**Supplemental affidavits.** Use a supplemental affidavit, Form TC159, to provide additional information, to correct any information that is misstated in the application or attachments, or to furnish required information omitted from the application. See Form TC600 and TC159.

**Completeness.** Your application should be complete when filed. **Failure to answer all questions may result in your application being denied review by the Tax Commission.**

**An income and expense schedule may be required.** For most properties, an income and expense schedule must be attached to the application for correction. Use Form TC201 if the property produced rental income in 2017. Use Form TC203 for residential and commercial cooperatives and condominiums. Use Form TC208 for hotels and motels. Use Form TC214 for department stores, public parking garages and lots, and theaters, where the applicant is the business operator or a related person. If the applicant operates its own business in part of the property, and rents part of the property, attach both Form TC201 and Form TC214. Form TC214 is not required for an operator of a department store having less than 10,000 gross square feet of retail space.

A net lessor leasing to a related lessee who occupies the property may use Form TC200, Part 5, instead of TC201 to report net lease information. A net lessor with a related lessee who sublets any part of the property to unrelated sublessees must use TC201.

An income and expense schedule is not required when:

- Property produced no rental income in 2017;
- Applicant's operation began after July 1, 2017, unless the prior operator was a related person;

- Property is exclusively residential with six or fewer apartments; or
- Property is owner-occupied and used by a business for which Form TC214 is not required, such as a factory, bank, club, nursing home or office.

**Information for certain applicants not otherwise required to report rental income and expenses.** If an applicant owned income-producing property before January 1, 2017, but is not required to report income and expenses for 2017, and the property is rented or offered for rent on January 5, 2018, the applicant must either provide the information required in section 2 of TC101 or complete Part 4 of TC201. Attach Form TC201 to the application or submit it at the hearing with Form TC159.

**Forms and information.** Copies of Tax Commission forms are available at [www.nyc.gov/html/taxcomm](http://www.nyc.gov/html/taxcomm), at the Tax Commission's main office and at Finance Business Centers in each borough. If you have questions about the application procedure, contact the Tax Commission by e-mailing [tcinfo@oata.nyc.gov](mailto:tcinfo@oata.nyc.gov) or calling 3-1-1. Address questions about how your assessment was determined or general questions about real property tax assessments to the Department of Finance on their website: [www1.nyc.gov/site/finance/about/contact-us.page](http://www1.nyc.gov/site/finance/about/contact-us.page).

**Form TC200 may be required with TC101.** Form TC200 generally is required with TC101 when:

- Applicant is not an owner or lessee of the entire property who pays all property charges, such as taxes, insurance and maintenance of the entire property;
- Applicant is a partial tenant, a tenant who does not pay all property charges, a contract vendee, mortgagee, receiver, trustee in bankruptcy, or owner of a divided interest;
- Applicant is a lessee who does not report the lease information on Form TC201, TC208 or TC214.
- Either question in Part 10 is answered "yes" as to construction, major alteration or a sale. If information regarding a sale or contract of sale is to be provided after the application is filed, it must be reported on either Form TC200 or TC230 and filed with a completed Form TC159 at the hearing.

**If TC200 is not filed when necessary, the application will not receive Tax Commission review. See TC200 Instructions for complete information on when to file TC200.**

**Part 7 – Outdoor space.** Specify whether the outdoor space is used for signage, cell towers/telecom equipment, and/or generators.

**Part 8 - Floor area.** Provide approximate gross floor area to the best of your knowledge and ability. Measure

from exterior wall to exterior wall for each floor. This section is optional for: (i) residential property with ten or fewer apartments and no commercial space, (ii) residential property with six or fewer apartments and no more than one commercial unit, and (iii) residential cooperatives with less than 2,500 square feet of commercial space, not including a garage.

**FEE FOR CERTAIN PROPERTIES - A \$175 fee is charged for all Applications for Correction where the assessed value on the Notice of Property Value for 2018/19 is \$2 million or more. No fee is due if the applicant or representative waives review of the application before it is scheduled for review. THE FEE WILL BE INCLUDED ON THE REAL PROPERTY TAX BILL. DO NOT PAY THE FEE WITH THIS APPLICATION. If any fee is unpaid, review of your application may be denied and any offer of correction revoked.**

**Definitions for purposes of completing Form TC101.**

**Construction or major alteration.** Construction or major alteration work includes any work that (a) increases the enclosed floor area or cubic content of a building, (b) renovates a substantially vacant building (c) converts the use of one or more floors of a building, such as from office to residential use, (d) completes renovation, or tenant installations affecting at least 25% of a building's area, (e) installs or replaces HVAC, elevators, electric wiring or plumbing, (f) replaces at least one of the exterior faces of the building, or (g) costs or is expected to cost an amount that equals or exceeds the tentative total actual assessment under review.

**Demolition.** Demolition is any work involving the dismantling, razing or removal of all of a building or structure, or the dismantling, razing or removal of structural members, floors, interior bearing walls, and/or exterior walls or portions thereof.

**Owner.** The individual(s) or entity having legal title to the real property assessed. Unless title has been conveyed to a trust, the trust is not the owner.

**Related persons.** Related persons include individuals related by blood, marriage or adoption, individuals and the business entities they control, business entities under common control, and fiduciaries and the beneficiaries for whom they act. A person includes a corporation or other business entity.

**Year of purchase.** The year of purchase is the year the owner or other applicant or any related person purchased the property or acquired its interest in the property.



**TAX COMMISSION OF THE CITY OF NEW YORK**  
**1 Centre Street, Room 2400, New York, NY 10007**

**TC101**  
**2018/19**

**APPLICATION FOR CORRECTION OF ASSESSED VALUE**  
**OF TAX CLASS TWO OR FOUR PROPERTY**

READ TC600 AND THE INSTRUCTIONS (TC101 INS) BEFORE YOU BEGIN. COMPLETE ALL PARTS OF THE FORM. ANSWER "YES" OR "NO" TO QUESTIONS MARKED ♦.

**NOTE: A \$175 FEE IS REQUIRED FOR APPLICATIONS WHERE THE 2018/2019 ASSESSED VALUE ON THE NOTICE OF PROPERTY VALUE IS \$2 MILLION OR MORE. DO NOT PAY THE FEE WITH THIS APPLICATION. SEE TC600 FOR MORE INFORMATION.**

<b>1. PROPERTY IDENTIFICATION - A separate application is required for each tax lot.</b>			1 YEAR 2018/19
BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	BLOCK	LOT	
FULL ADDRESS OF PROPERTY (WITH ZIP CODE)			BOROUGH           BLOCK           LOT           GROUP # <b>TC101</b>
<b>2. APPLICANT - The Applicant must be an owner or other person adversely affected by the assessment, not an attorney or agent. See TC600 "Who May Apply".</b>			
Name of Applicant _____			
♦ Is Applicant an owner/title holder of entire property? ____ If <b>YES</b> , is the entire property subject to a net lease? ____ See TC101 Instructions.			
♦ Is Applicant a lessee (tenant) of entire property who pays all property charges and is not barred from contesting the assessment? ____ If <b>YES</b> , check box (a) or (b).			
(a) <input type="checkbox"/> Lease from unrelated owner or sublease. Provide lease information on Form TC200 or TC201. See TC101 Instructions.			
(b) <input type="checkbox"/> Lease from a related owner. Specify Applicant's relation to owner _____			
If neither owner nor lessee, explain Applicant's relation to property _____. Submit Form TC200. <b>FAILURE TO SUBMIT FORM TC200 WILL RESULT IN DENIAL OF a REVIEW OF YOUR APPLICATION.</b>			
♦ Does Applicant claim eligibility for review without filing an income schedule (TC201, TC203, TC208 or TC214) or net lease rent on TC200? _____. If <b>YES</b> , specify the reason: _____			
♦ If <b>YES</b> and property is 4, 5, or 6-unit <u>exclusively</u> residential property, is any part of the property rented or being offered for rent as of January 5, 2018? ____ (Y/N). If <b>YES</b> , enter ____% floor area at or above grade that is rented or offered for rent and enter the 2017 gross rent: \$ _____			
If TC101 is filed after March 1, application is eligible for review because filing is within 20 calendar days of: <input type="checkbox"/> Apportionment notice <input type="checkbox"/> Notice of increase			
You must attach a copy of the apportionment notice or notice of increase.			
<b>3. REPRESENTATION - Complete this section even if you will represent yourself.</b>			
PHONE NO. _____	FAX NO. _____		
NAME OF INDIVIDUAL OR FIRM TO BE CONTACTED		GROUP #, IF ANY	
MAILING ADDRESS		EMAIL ADDRESS	
The person listed is: <input type="checkbox"/> The Applicant <input type="checkbox"/> An attorney <input type="checkbox"/> Other representative <input type="checkbox"/> Employee or officer of owner legal entity named in Pt. 2			
<b>4. ATTACHMENTS - List all schedules and documents attached. Number the pages.</b>			
_____			
_____			
Last page number ____ <input type="checkbox"/> Refer to the attachments to application for block _____ lot _____			
Attach a statement of facts and other documents supporting your market value estimate or submit them at hearing. If you request review on papers, submit supporting facts and other documents with the application.			
<b>5. HEARING REQUEST - Check only one box.</b>			
<input type="checkbox"/> Review on papers submitted without a personal hearing, <b>OR</b> <input type="checkbox"/> Personal hearing in Manhattan <input type="checkbox"/> Personal hearing in the Bronx			
<input type="checkbox"/> Personal hearing in Brooklyn <input type="checkbox"/> Personal hearing in Queens <input type="checkbox"/> Personal hearing in Staten Island			
<b>6. CLAIMS OF UNEQUAL OR EXCESSIVE ASSESSMENT</b>			
Applicant objects to the assessment on the grounds that it is (i) unequal or (ii) excessive because the assessment exceeds the full value of the property or statutory limits on increases, as follows:			
a. Tentative actual assessment	\$ _____		
b. Applicant's estimate of market value	\$ _____		
c. Requested assessment = line b x 45% assessment ratio	\$ _____		
The Applicant reserves the right to allege an assessment ratio lower than 45% and seek a lower assessment in a proceeding for judicial review.			
<b>Do not use this form to claim unlawful assessment, misclassification, or full or partial exemption; use Form TC106.</b>			
		<b>DATE RECEIVED</b>	

Signer's initials \_\_\_\_\_. You must initial this page if you do not use a two-sided application form.

**7. PROPERTY DESCRIPTION AS OF JANUARY 5, 2018 – Property uses, retail units, dwellings, parking spaces.**

NUMBER OF BUILDINGS _____		NUMBER OF STORIES ABOVE GRADE _____	YEAR OF CONSTRUCTION _____
NUMBER OF DWELLING UNITS _____	NUMBER OF RETAIL UNITS _____	NUMBER OF VEHICLE PARKING SPACES Indoor: _____ Outdoor: _____	
YEAR OF PURCHASE _____		NUMBER OF VEHICLE PARKING SPACES PAID Indoor: _____ Outdoor: _____	

USES (residential, office, retail, hotel, loft, factory, warehouse, storage, garage, theater, etc.) \_\_\_\_\_

FLOORS 3 - \_\_\_\_\_

SECOND FLOOR \_\_\_\_\_

**FIRST FLOOR** \_\_\_\_\_

BASEMENTS \_\_\_\_\_

OUTDOOR SPACE (e.g. cell tower/telecom equipment, signage, generators) \_\_\_\_\_

**8. APPROXIMATE GROSS FLOOR AREA AS OF JANUARY 5, 2018**

Floor	All uses (above grade)	Retail	Garage	Offices
FLOORS 3 - _____	sq.ft.	sq.ft.	sq.ft.	sq.ft.
SECOND FLOOR	sq.ft.	sq.ft.	sq.ft.	sq.ft.
FIRST FLOOR	sq.ft.	sq.ft.	sq.ft.	sq.ft.
BASEMENTS	sq.ft.	sq.ft.	sq.ft.	sq.ft.
<b>TOTAL AREA</b>	sq.ft.	sq.ft.	sq.ft.	sq.ft.

**9. USE BY APPLICANT**

◆ On January 5, 2018, was any of the property used by the Applicant or related persons? \_\_\_\_\_. If **YES**, complete this Part 9.

Use by Applicant:  Entire property.  Part. Specify location in building \_\_\_\_\_

Approximate nonresidential gross floor area used by Applicant \_\_\_\_\_ sq.ft., of which first floor \_\_\_\_\_, basement \_\_\_\_\_

Describe Applicant's use \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_

*See instructions if used as a department store, public parking garage or lot, theater or hotel.*

**10. SALE, DEMOLITION OR CONSTRUCTION AFTER JANUARY 5, 2016 – Failure to answer BOTH questions will result in denial of review.**

◆ Has the property or an interest in it been bought, sold, transferred or placed under contract of sale after January 5, 2016?  Yes  No.  To be provided at or before hearing (see instructions.). If **YES**, submit Form TC230 or TC200 (submit TC200 for transfers between related parties only.)

◆ After January 5, 2016, has any construction, demolition or major alteration work been under way or have plans for demolition or a new building been filed with the Buildings Dept.?  Yes  No. If **YES**, submit Form TC200.

**11. SIGNATURE AND OATH**

	BOROUGH _____	BLOCK _____	LOT _____
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This application must be signed by an individual having personal knowledge of the facts who is the Applicant, a fiduciary, an agent, or an officer of a corporation, a general partner of a partnership or a member or manager of a limited liability company (LLC), which legal entity either is the Applicant, or a general partner or member or manager of the Applicant. See instructions.

Print clearly name of person signing \_\_\_\_\_ **AND** check one of boxes i-vii below:

**Signer is:**

i.  The Applicant named in Part 2.

ii.  Officer of corporate Applicant named in Part 2. Title: \_\_\_\_\_

iii.  General partner of partnership Applicant named in Part 2.

iv.  Member or manager of, or individual officer authorized to act for, LLC Applicant named in Part 2. Signer's Title: \_\_\_\_\_

v.  An attorney, employee, property manager or other agent for the Applicant named in Part 2. **(If this box v is checked, a notarized Power of Attorney AND Form TC244 must be attached to this application or your application will be dismissed.)**

vi.  Fiduciary. Specify fiduciary relationship to Applicant \_\_\_\_\_ **(See TC600 for when documentation of authority must be attached.)** If signing as fiduciary for a corporation, partnership or LLC, enter name of entity \_\_\_\_\_

vii.  An officer, general partner, or member or manager of an entity that is the general partner or manager of the Applicant.  
 Enter name of entity, relationship to Applicant and signer's title: Name of entity \_\_\_\_\_  
 Relationship to Applicant \_\_\_\_\_ Signer's Title \_\_\_\_\_

**OATH I have read this entire application before signing below, including all relevant instructions, whether on this form or on another. I am personally responsible for the accuracy of the information provided on this application and on any attachments and I certify that all such information is true and correct to the best of my knowledge and belief. I also understand that such information is subject to verification, is being relied upon by the City of New York and that the making of any willfully false statement of material fact on this application or any attachments will subject me to the provisions of the penal law relevant to the making and filing of false statements.**

Signed: \_\_\_\_\_ Date \_\_\_\_\_

The signer must appear and acknowledge the signature before a notary.

Sworn to before me:  
 Signature of person administering oath \_\_\_\_\_

County \_\_\_\_\_ State \_\_\_\_\_ Date \_\_\_\_\_

**NOTARY STAMP**