



TAX COMMISSION OF THE CITY OF NEW YORK
1 Centre Street, Room 936, New York, NY 10007

TC101INS
2009

APPLICATION FOR CLASS TWO OR CLASS FOUR PROPERTIES

FORM TC101 INSTRUCTIONS FOR 2009

Who should use this form? Use Form TC101 to protest just the valuation of tax class two or four property, including a claim that statutory limits on annual increases have been exceeded by the Department of Finance for the tax year that will begin on July 1, 2009. If you have 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?
Before you begin the form, read:

TC600 *How to Appeal a Tentative Assessment.*

Also obtain 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, Theatres, and Service Sites (where applicant or a related person operates the business).
TC230	Sale Statement (when property is recently bought, sold or transferred).
TC244	Agent's Statement of Authority and Knowledge (when an agent signs the application).
TC309	Accountant's Certification (accompanies Form TC201 when property is assessed at \$1,000,000 or more).

When and where to file. We must receive your application by 5:00 P.M. on March 2, 2009. When March 1 falls on Saturday or Sunday, applications may be filed by the following Monday. The City Charter sets this deadline; the filing deadline cannot be waived or extended for any reason. Late applications will not be reviewed. You should bring the completed application forms to the Tax Commission's office in Manhattan or a Finance Department Business Center in your borough by

the deadline. Use the Tax Commission receipt (Form TC10) as proof of timely filing.

File an original only; you should keep a photocopy for your records and to use at your hearing.

If you mail your application, send it to the Tax Commission's office in Manhattan at least 10 days before March 1 and enclose a self-addressed, stamped Tax Commission receipt (Form TC10). A return receipt from the post office or an express company is not sufficient proof of filing. Mailing does not ensure timely filing. Applications 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. As a general rule, your application should be complete at the time of filing. Applicants may cure omissions at the hearing by submitting Form TC159 with the required information. If omissions are left uncured at the hearing, review will be denied. However, if a missing item is inconsequential in determining the value of the property, the Tax Commission will not deny review.

When is Form TC200 required with TC101? If TC200 is not filed when necessary the application is incomplete and will not receive Tax Commission review. See TC200 Instructions. Form TC200 is generally required with TC101 when:

Applicant is not an owner or lessee 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, contract vendee, mortgagee, receiver, trustee in bankruptcy, or owner of a divided interest.

Applicant is a lessee who does not report the terms of its lease on an income and expense schedule. For example, applicant leases an entire office building for its own use.

Applicant is an owner and reports net lease rent on Form TC200, instead of Form TC201.

Part 7 is answered "yes" as to a sale, construction, or major alteration. Use TC200 if a sale is between related persons. Otherwise, use the sale statement, Form TC230. See TC200 Instructions.

When is an income and expense schedule 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 2008. 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 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 that occupies the property, may use Form TC200, Part 5, instead of TC201. A net lessor, with a related lessee that sublets to unrelated tenants, must use TC201.

An income and expense schedule is not required when:

Property produced no rental income in 2008.

Applicant's operation began after July 1, 2008, unless the prior operator was a related person.

Property that is exclusively residential with six or fewer apartments.

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.

TC201 Part 4 information for certain applicants not otherwise required to report rental income and expenses. An applicant who owned an income-producing property before January 1, 2008, but is not required to report income and expenses for an application to be eligible for review under governing law, must complete Part 4 of TC201 if the property is rented or offered for rent on January 5, 2009. Attach it to the application, or submit it at the hearing with Form TC159.

Part 9 - Floor area. 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 exclusively residential

property with ten or fewer apartments, residential property with six or fewer apartments and no more than one commercial unit, and residential cooperatives with less than 2,500 square feet of commercial space, not including a garage.

Definitions. 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.

Construction. Construction of a new building.

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.

Major alteration. Any work which increases the enclosed floor area or cubic content of a building, which renovates a building that had been predominately vacant or which changes the use of one or more floors of a building, such as from office to residential or from storage to office; renovation, interior demolition, or tenant installations affecting at least 25% of building area; other work not covered by repair and maintenance expense, including, but not limited to, new installation or replacement of any one of the following systems: HVAC, elevators, electric wiring or plumbing; or replacement of at least one of the exterior faces of the building; or any work which has or is expected to cost an amount that equals or exceeds the tentative total actual assessment under review.

Forms and information. Copies of Tax Commission forms may be obtained at <http://www.nyc.gov/html/taxcomm>, at the Tax Commission's main office and Finance Business Centers in each borough. If you have questions about the application procedure, contact the Tax Commission by e-mailing tcinfo@taxcomm.nyc.gov or calling 311. Address questions about how your assessment was determined or general questions about real property tax assessments to the Department of Finance via their website, <http://www.nyc.gov/html/dof> or by calling 311.



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1 Centre Street, Room 936, New York, NY 10007

TC101
2009

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

READ THE INSTRUCTIONS BEFORE YOU BEGIN. COMPLETE ALL PARTS OF THE FORM. ANSWER YES OR NO TO QUESTIONS MARKED ◆.

1. PROPERTY IDENTIFICATION - A separate application is required for each tax lot.				1 YEAR 2009
BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	BLOCK	LOT	ASSESSMENT YEAR 2009/10	
FULL ADDRESS OF PROPERTY (WITH ZIP CODE)				BOROUGH BLOCK LOT GROUP # TC101
2. APPLICANT - The applicant must be an owner or other person aggrieved, not an attorney or agent.				
Name of applicant _____				
◆ Is applicant an owner/title holder of entire property? ____ If yes, is the entire property subject to a net lease? ____ See TC101 Instructions.				
◆ Is applicant a lessee of entire property who pays all property charges and is not barred from contesting the assessment? ____ If yes, select 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, per above, specify applicant's relation to property: _____ Submit Form TC200.				
◆ Does applicant claim eligibility for review without filing an income schedule (TC201, 203, 208 or 214) or net lease rent on TC200? _____. If yes, specify the reason: _____				
If property is 4, 5, or 6-unit residential property and TC201 or TC203 is not filed, is any portion of the property rented or being offered for rent as of January 5, 2009? _____. If yes, _____% floor area at or above grade rented or offered for rent. 2008 gross rent: \$ _____				
If application is filed after March 2, applicant claims eligibility for review because filing is within 20 calendar days of: <input type="checkbox"/> Apportionment notice.				
<input type="checkbox"/> Notice of increase by the Department of Finance. You must attach a copy of the apportionment notice or notice of increase.				
3. REPRESENTATION - Complete this section even if you will represent yourself.				
PHONE NO. _____		FAX NO. _____		
NAME OF PERSON OR FIRM TO BE CONTACTED			GROUP #, IF ANY	
MAILING ADDRESS				
The person listed is: <input type="checkbox"/> The applicant <input type="checkbox"/> An attorney <input type="checkbox"/> Other representative <input type="checkbox"/> Employee of owner corporation				
4. ATTACHMENTS - List all schedules and documents attached. Number the pages.				

Last page number ____ <input type="checkbox"/> Refer to the attachments to application for block _____ lot _____				
Optional: Attach statement of facts and other documents supporting market value estimate or submit at hearing.				
5. HEARING REQUEST - Check only one box.				
<input type="checkbox"/> Review on papers submitted without a personal hearing, OR <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				
6. CLAIMS OF UNEQUAL OR EXCESSIVE ASSESSMENT				
Applicant objects to the assessment on the grounds that it is (a) unequal or (b) 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 of the assessment the applicant may commence.				
Do not use this form to claim unlawful assessment, misclassification, or error in determining the amount of the exemption; use Form TC106 with TC200.				
			DATE RECEIVED	

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

7. SALE OR CONSTRUCTION AFTER JANUARY 5, 2007 - You must answer both questions.

- ◆ Has the property or an interest in it been bought, sold, transferred or placed under contract of sale after January 5, 2007? _____. If yes, submit Form TC230. If transferred between related parties, Form TC200 may be submitted instead.
- ◆ After January 5, 2007, has any construction or major alteration work been under way or is a new building proposed in filed plans? _____. If yes, submit Form TC200.

8. PROPERTY DESCRIPTION AS OF JANUARY 5, 2009 – 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 _____			

9. APPROXIMATE GROSS FLOOR AREA AS OF JANUARY 5, 2009

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.
TOTAL AREA	sq.ft.	sq.ft.	sq.ft.	sq.ft.

10. USE BY APPLICANT

◆ On January 5, 2009, was any of the property used by the applicant or related persons? _____. If yes, complete Part 10.

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.

11. 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 or a fiduciary or an agent or an officer of a corporation or a general partner of a partnership or a member or manager of a limited liability company, which legal entity is the applicant or is a general partner or member or manager of the applicant. If an agent signs, attach a notarized power of attorney signed by the applicant and Tax Commission Form TC244, *Agent's Statement of Authority and Knowledge*. If a fiduciary, see Form TC600 for instructions on documentation of authority.

Print name of person signing _____ If signing as an officer, general partner or member or manager, specify name of entity and person's title.

Name of entity _____ Title _____

Signer or entity is: The applicant General partner of partnership applicant Member or manager of limited liability company applicant
 An attorney, employee, property manager or other agent. A notarized power of attorney and Form TC244, *Agent's Statement* must be attached.

If signing as fiduciary and applicant is a corporation, partnership, or LLC entity, specify name of entity and name and title of person for whom you are signing.

Name of entity _____ Name and title _____

I, the person whose signature appears below, swear or affirm under penalty of perjury that the statements contained in this application, including attachments, are true to my personal knowledge, and understand that such information is subject to verification.

Signed: _____

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

County _____ State _____ Date _____

Sworn to before me:

Signature of person administering oath _____

