



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

Copy

TC105  
2009

**APPLICATION FOR CORRECTION OF ASSESSED VALUE OF  
PROPERTY INDICATED ON TAX MAPS BY AN IDENTIFICATION NUMBER**

READ THE INSTRUCTIONS ON THE BACK BEFORE YOU BEGIN. ANSWER YES OR NO TO QUESTIONS MARKED ◆. FORM TC140 MUST BE SUBMITTED AT YOUR HEARING: LIST ALL OPEN PROCEEDINGS WITH INDEX NUMBER AND YEAR. COMPLETE ALL PARTS OF THE FORM.

<b>1. PROPERTY IDENTIFICATION - A separate application is required for each property.</b>			<b>5</b> YEAR 2009
BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	IDENTIFICATION NO.	BILLING NO.	
ASSESSMENT YEAR <b>2009/10</b>			BOROUGH
LOCATION			
<b>2. APPLICANT - The applicant must be an owner or other person aggrieved by the assessment. An attorney or agent cannot be the applicant.</b>			
Name of applicant _____			
◆ Is the applicant an owner/title holder of the entire tax parcel? _____. If no, attach Form TC200, specify the applicant's relation to the property, and attach documentation of standing specified in TC200 Part 2.			
<b>3. REPRESENTATION</b>			
PHONE NO.	FAX NO.		BILLING 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			
<b>4. PROPERTY TRANSACTIONS</b>			
◆ Was any part of the property rented in 2008? _____. If yes, attach Form TC201.			
◆ Have any new improvements been added since January 5, 2007? _____. If yes, complete Part 8, line e, below.			
◆ Has the property or an interest in it been sold, purchased or transferred since January 5, 2007? _____			
◆ Is the property or an interest in it under contract of sale? _____			
If applicant or a related person operates the property for rental to tenants, attach an income and expense schedule on Form TC201.			
If new improvements have been added, describe them in Part 7 if not previously reported. If there has been a sale or contract of sale to a non-related party, attach Form TC230. If there has been a sale or transfer to a related party, describe it here. _____			
_____			
_____			
_____			
<b>5. ATTACHMENTS - List schedules and documents attached. Number the pages.</b>			
_____			TC105 REUC
_____			
_____			
Last page number _____. Reminder: TC140 is required as an attachment or at your hearing.			↓
<input type="checkbox"/> Refer to the attachments to application for billing? number: _____			
<b>6. HEARING REQUEST - Indicate preference. Check only one.</b>			
<input type="checkbox"/> Review on papers submitted without a personal hearing (attach Form TC140)			DATE RECEIVED
<input type="checkbox"/> Personal hearing by General Counsel. <input type="checkbox"/> Personal hearing before entire Tax Commission			

Signer's initials \_\_\_\_\_

**7. DESCRIPTION OF IMPROVEMENTS NOT PREVIOUSLY REPORTED TO THE FINANCE DEPARTMENT**

YEAR BUILT OR INSTALLED	DESCRIPTION	ORIGINAL COST

**8. CLAIM 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 \$ \_\_\_\_\_
- d. Market value of land as if unimproved (optional) \$ \_\_\_\_\_
- e. Market value added by new improvements during the two years ending January 5 \$ \_\_\_\_\_

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 an exemption; use Form TC106 with TC200. Set forth information here in support of your market value estimate, attach statement of facts and other documents, or submit at the hearing.

\_\_\_\_\_

\_\_\_\_\_

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**9. OATH**

BOROUGH	IDENTIFICATION NO.	BILLING NO.
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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 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 \_\_\_\_\_

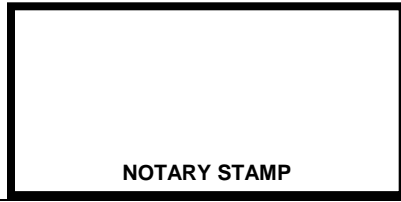
Singer or entity is:  The applicant.  General partner of partnership applicant.  Member or manager of limited liability company applicant.  
 An attorney, employee, property manager or other agent. A notarized power of attorney and Form TC244 must be attached.

**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 \_\_\_\_\_



**INSTRUCTIONS FOR FORM TC105:** Apply on this form if you object to the valuation only; if you also seek Tax Commission review of a classification or exemption claim, make your application on Form TC106 with TC200. Be sure the form is properly signed and notarized. File a photocopy with the original. **File only in the Tax Commission's office in Manhattan.** It must be received by March 1 (or the following business day if March 1 is a Saturday or Sunday). A Tax Commission receipt (Form TC10) is the only proof of timely filing. Submit TC140 at your hearing; list all open proceedings on Form TC140 with index number and year. If you seek review without a personal hearing, attach TC140 to the application. Form TC200 must be attached by an applicant other than the owner of record to establish standing as a person aggrieved. For more information, see Form TC600 *How to Appeal A Tentative Assessment* and Form TC600A *Supplemental Instructions*.