



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

**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, 2018. 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*. **NOTE: A \$175 fee is required for applications where the 2018/19 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 property.</b>			<b>5</b>									
BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	IDENTIFICATION NO.	BILLING NO.	ASSESSMENT YEAR <b>2018/19</b>									
LOCATION			YEAR 2018/19									
<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 _____			BOROUGH									
◆ 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>			BILLING NO.									
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			GROUP #									
<b>4. PROPERTY TRANSACTIONS</b>												
◆ Was any part of the property rented in 2017? _____. If yes, attach Form TC201.			TC105									
◆ Have any new improvements been added since January 5, 2016? _____. If yes, complete Part 8, line e, below.												
◆ Has the property or an interest in it been sold, purchased or transferred since January 5, 2016? _____												
◆ 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>			REUC									
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; border-bottom: 1px solid black;"> </td> <td style="width: 33%; border-bottom: 1px solid black;"> </td> <td style="width: 33%; border-bottom: 1px solid black;"> </td> </tr> <tr> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> </tr> <tr> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> </tr> </table>												
Last page number _____. Reminder: TC140 is required as an attachment or at your hearing. <input type="checkbox"/> Refer to the attachments to application for BBL: _____												
<b>6. HEARING REQUEST - Indicate preference. Check only one.</b>			↓									
<input type="checkbox"/> Review on papers submitted without a personal hearing (attach Form TC140) <input type="checkbox"/> Personal hearing by Tax Commission President. <input type="checkbox"/> Personal hearing before entire Tax Commission												
			DATE RECEIVED									

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. 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.

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

<b>9. SIGNATURE AND OATH</b>	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, 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 \_\_\_\_\_

