



**APPLICATION FOR CORRECTION OF ASSESSMENT ON GROUNDS OTHER THAN, OR IN ADDITION TO, OVERVALUATION, INCLUDING CLAIMS OF EXEMPTION OR CLASSIFICATION**  
**FORM TC106 INSTRUCTIONS FOR 2012**

**Where to get additional 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 at Finance Department 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 311. Address questions about how your assessment was determined or general questions about real property tax assessments to the Finance Department. Contact Finance at <http://www.nyc.gov/html/dof> or by calling 311. For questions on exemptions, call Finance at (212) 504-4080. For questions on commercial exemptions, e-mail [exemptionspolicy@finance.nyc.gov](mailto:exemptionspolicy@finance.nyc.gov). For personal exemptions, go to [nyc.gov/finance](http://nyc.gov/finance); click on STAR/Tax Exemptions; click on "Contact the Department of Finance".

**Who should use this form?** Use this form to apply to the Tax Commission for correction of the tentative real property tax assessment set by the Finance Department for the tax year that will begin on July 1 if you are making claims relating to: (a) classification, (b) eligibility for full or partial exemption, (c) unlawful assessment procedure, (d) the valuation of the taxable portion of a partially exempt property, or (e) the calculation of a partial exemption. Use only one application form for each parcel.

Do not use TC106 if you object only that the assessment is unequal, or excessive because the assessment exceeds the full value of the property or statutory limitation on the permissible annual increases, (including erroneous calculation of the transition assessment). If you object on these grounds alone, use Form TC101 for property in classes two or four; or for class two or four condominium property use Form TC109. If the property is in class one, use Form TC108. An application on Form TC106 may include a claim of unequal or excessive valuation only if a classification or exemption claim is also asserted.

Do not use Form TC106 to object to the assessed valuation of the land or physical increases due to construction or alteration work. These claims should be made on the form for valuation claims, even if the calculation of a partial exemption or the limitations on assessment increases may be affected.

Form TC106 may be used for all types of property, including condominiums and utility property.

**What other forms and instructions are needed?** Before you start to complete the form, read:

**TC200 Addendum.** Form TC200 must be attached when TC106 is filed. See TC200 Instructions.

TC600 *How to Appeal a Tentative Assessment.*

Also obtain Form TC10 Receipt, and TC200 Addendum to Application for Correction.

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

- TC201 Income and Expense Schedule for Rent Producing Property
- TC203 Income and Expense Schedule for Cooperatives and Condominiums
- TC208 Income and Expense Schedule for a Hotel
- TC214 Income and Expense Schedule for Stores, Theaters, and Parking Sites (where the applicant or a related person operates the business).
- TC230 Sale Statement (for properties recently bought, sold or transferred).
- TC244 Agent's Statement of Authority and Knowledge (for applications signed by an agent).
- TC309 Accountant's Certification (attachment to Form TC201 for properties assessed at \$1,000,000 or more).

**When and where to file.** Your application must be received by 5:00 p.m. on March 1, 2012 (or March 15, 2012 if property is in class 1). This deadline prescribed by the City Charter cannot be waived or extended for any reason. Late applications are void. You should bring the completed application forms to the Tax Commission's office in Manhattan or a Finance Department Business Center in any borough before the deadline. Obtain a date stamped Tax Commission Receipt Form TC10 as proof of timely filing.

Make two copies. File an original plus one exact copy. Keep a copy for your records and to use at your hearing.

**Filing by mail**

Mail the completed Form TC101 to the Tax Commission at 1 Centre Street, Room 936, New York, NY 10007. **Applications received after the deadline will not be accepted even if they were mailed before that date.**

Applications may not be filed by fax or e-mail.

**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 2011. 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 department stores with less than 10,000 gross square feet of retail space.

An income and expense schedule is not required in the following cases:

The property produced no rental income in 2011.

Applicant's operation began after July 1, 2011, unless the prior operator was a related person.

Property 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.

**Which parts are to be completed?** All applicants must complete Parts 1, 2, 3, 6, 7, 9 and 11. An applicant must also complete Part 8 unless you claim a total exemption on the property or unlawfulness. If you have a claim relating to exemption or a claim that the assessment is unlawful or excessive for reasons other than overvaluation you must also complete Part 4. If you claim that Finance placed the property in the wrong tax class you must also complete Parts 5 and 10. If you seek to show that Finance Department records of gross floor area are incorrect, an architect's or engineer's calculations or other suitable proof must be supplied.

**Supporting your claim.** Attach copies of the documents specified in the form; if they are omitted without sufficient explanation your application will not be reviewed. When you claim misclassification, a Finance Department assessor will contact the named representative to arrange access for inspection of the property. If Finance has not arranged an inspection before April 15, contact the Tax Commission immediately, or risk denial of review. If a personal hearing is scheduled, a person familiar with the use of the property should attend.

**Certificate of occupancy.** You may submit a copy of the certificate of occupancy issued by the Department of Buildings as evidence. Generally buildings constructed or altered after 1939 are required to have a certificate of occupancy. Attach a certificate of occupancy when you file your application, or submit it at your hearing, attached to Form TC159.

**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.

**Definitions:**

**Owner.** An individual or entity having legal title to the land and improvements assessed.

**Related persons.** When used in this form the word person includes a corporation or other business entity. 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.

**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 or 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.

**Floor area.** Where floor area is called for, state the approximate gross floor area to the best of your knowledge and ability. The measurement should be from exterior wall to exterior wall for each floor.

**Exemption and classification appeals.**

The Finance Department determines an annual assessment for every parcel of real property for purposes of taxation. The assessment includes a determination of the property's taxable status, that is, whether it is subject to taxation and whether it is entitled to a full or partial exemption. If the property is partially exempt, the assessment includes a determination of the taxable value. All real property is taxable unless exempt by law.

The assessment also includes a determination of the property's classification for tax purposes, that is, whether the property is in tax class one, two, three or four. The classification will determine which tax rate is applied to the assessed valuation to calculate the tax. The classification may also affect the fraction of full market value at which the assessment is set and the application of limitations on annual increases. One, two and three family homes and other properties in tax class one pay less tax per dollar of full value than properties in the other three tax classes.

You may obtain a review of the tentative assessment by filing an application for correction with the Tax Commission. Although most applications received by the Tax Commission contest only the total assessment, which is generally based on the Finance Department's estimate of market value, the Tax Commission can also review claims relating to exemption or classification.

**Exemption.** If you own property that you believe is entitled to an exemption, you must apply on the appropriate form to the Finance Department. Unless the law governing the exemption sets another date, apply on or before the City's taxable status date, January 5. Properties which meet the qualifications set by the exemption law on the taxable status date may receive the exemption for the fiscal year beginning the following July 1. Some exemptions require a preliminary application or periodic renewal applications. More information is available from the Finance Department or, for housing exemptions, from the Department of Housing Preservation and Development, <http://www.nyc.gov/html/hpd>, or call 311.

Although, in many cases, an exemption is continued from one year to the next, each annual assessment is a separate determination. If you own an exempt property, even a fully exempt property, you should check the tentative assessment roll between January 15 and March 1 each year. If you disagree with the amount of exemption shown on the tentative assessment roll, you may request review by the Tax Commission by filing an application for correction on or before March 1 (or March 15, 2012 if property is in class 1) on Form TC106. If the property is partially exempt, you may also appeal the valuation of the taxable portion.

**Classification.** Section 1802 of the Real Property Tax Law establishes the following classes for purposes of taxation:

**Class one:** (a) all one, two and three family residential real property, including such dwellings used in part for nonresidential purposes but which are used primarily for residential purposes, except such property held in cooperative or condominium forms of ownership other than (i) property defined in subparagraphs (b) and (c) hereof and (ii) property which contains no more than three dwelling units held in condominium form of ownership and which was classified within this class on a previous assessment roll; and provided that, notwithstanding the provisions of paragraph (g) of subdivision twelve of section one hundred two of this chapter, a mobile home or a trailer shall not be classified within this class unless it is owner-occupied and separately assessed; and (b) residential real property not more than three stories in height held in condominium form of ownership, provided no dwelling unit therein previously was on an assessment roll as a dwelling unit in other than condominium form of ownership; and (c) residential real property consisting of one family house structures owned by the occupant, situated on land held in cooperative ownership by owner occupiers, provided that; (i) such house structures and land constituted bungalow colonies in existence prior to nineteen hundred forty; and (ii) the land is held in cooperative ownership for the sole purpose of maintaining one family residences for members own use; and (d) all vacant land ... other than such land in the borough of Manhattan south of or adjacent to the south side of 110th street, provided that any such vacant land which is not zoned residential must be situated immediately adjacent to property improved with a residential structure as defined in subparagraph (a) and (b) of this paragraph, be owned by the same owner as such immediately adjacent residential property immediately prior to and since January 1, 1989 and have a total area not exceeding 10,000 square feet;

**Class two:** all other residential real property which is not designated as class one, except hotels and motels and other similar commercial property;

**Class three:** utility real property and property subject to former section four hundred seventy of this chapter.

**Class four:** all other real property which is not designated as class one, class two, or class three.

If you disagree with the tentative classification which your property is assigned, file an application for correction with the Tax Commission by March 1 on Form TC106.

**Limits on annual assessment increases.** Properties in class one are subject to a 6% annual cap and a 20% five year cap. Properties in class two which are designated on the roll as being in the 2A/2B/2C subclass (up to ten units) are subject to an 8% annual cap and a 30% five year cap. Other class two and class four properties have transition assessments which phase in increases and decreases in the actual assessment over five years. The limits do not apply to increases due to physical alterations or expiration of exemptions. If these limits are not correctly applied, use Form TC101, TC108, or TC109 to request review by the Tax Commission of this claim.

**Judicial review.** Section 165 of the New York City Charter provides that, if no other action has occurred, the tentative assessment is deemed confirmed and subject to judicial review on May 25, although the Tax Commission may act on your application at a later date. If you have applied to the Tax Commission but received no offer or did not accept an offer, you may commence a proceeding pursuant to Article 7 of the Real Property Tax Law on or before October 24. For more information refer to TC707 Judicial Review of Assessments. If you claim a complete exemption for a nonprofit organization under section 420-a of the Real Property Tax Law you may alternatively be entitled to commence a proceeding pursuant to Article 78 of the Civil Practice Law and Rules within four months of May 25, when the assessment is deemed final.

If your appeal to the Tax Commission results in an offer to reduce the taxable valuation or otherwise change the assessment, and you accept the offer, you cannot commence or continue litigation to further change the assessment, including litigation seeking exemption or reclassification.

#### **NEW FEE FOR CERTAIN PROPERTIES**

**NOTE: THE TAX COMMISSION HAS ADOPTED A RULE IMPOSING A \$175 FEE ON APPLICATIONS FOR CORRECTION WHERE THE ASSESSED VALUE ON THE NOTICE OF PROPERTY VALUE FOR 2012/13 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. IF ANY FEE IS UNPAID, REVIEW OF YOUR APPLICATION MAY BE DENIED AND ANY OFFER OF CORRECTION REVOKED. THE FEE WILL BE INCLUDED ON THE REAL PROPERTY TAX BILL DO NOT PAY THE FEE WITH THIS APPLICATION.**



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

Copy

**TC106**  
**2012**

**APPLICATION FOR CORRECTION OF ASSESSMENT  
ON GROUNDS OTHER THAN, OR IN ADDITION TO,  
OVERVALUATION, INCLUDING EXEMPTION OR CLASSIFICATION CLAIMS**

READ TC600 AND TC106 INSTRUCTIONS BEFORE YOU BEGIN. APPLICANTS MUST FILE TC200 WITH TC106. COMPLETE ALL PARTS OF THE FORM. ANSWER YES OR NO TO QUESTIONS MARKED ◆.

**NOTE: THE TAX COMMISSION HAS ADOPTED A RULE IMPOSING A \$175 FEE ON APPLICATIONS FOR CORRECTION WHERE THE ASSESSED VALUE ON THE NOTICE OF PROPERTY VALUE FOR 2012/13 IS \$2 MILLION OR MORE. IF MULTIPLE CONDOMINIUM UNITS FILE ON A SINGLE APPLICATION, THE FEE WILL APPLY IF THE AGGREGATE ASSESSED VALUE 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. IF ANY FEE IS UNPAID, REVIEW OF YOUR APPLICATION MAY BE DENIED AND ANY OFFER OF CORRECTION REVOKED. THE FEE WILL BE INCLUDED ON THE REAL PROPERTY TAX BILL. DO NOT PAY THE FEE WITH THIS APPLICATION.**

**1. PROPERTY IDENTIFICATION - A separate application is required for each tax lot, except condominiums.**

BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	BLOCK	LOT	ASSESSMENT YEAR <b>2012/13</b>
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FULL ADDRESS OF PROPERTY (WITH ZIP CODE)

**CONDOMINIUMS:** If this application covers more than one lot, list each range in numerical order across the page.

From lot	To lot	From lot	To lot	From lot	To lot	From lot	To lot
1	-	2	-	3	-	4	-

Additional ranges listed on pages \_\_\_\_\_ Condominium number \_\_\_\_\_

**UTILITY PORTION OF ROLL:** Identification No. \_\_\_\_\_ Billing No. \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

**2. APPLICANT - The applicant must be an owner or other person aggrieved, not an attorney or agent.**

Name of applicant \_\_\_\_\_

◆ Does applicant own other property on same block? \_\_\_\_ If yes, list lots: \_\_\_\_\_

If application is filed after March 2, applicant claims eligibility for review because filing is within 20 calendar days of:  Apportionment notice.

Increase by notice. You must attach a copy of the Department of Finance notice of increase or new assessment.

**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 \_\_\_\_\_ EMAIL ADDRESS \_\_\_\_\_

The person listed is:  The applicant  An attorney  Other representative  Employee of owner corporation

**4. EXEMPTION OR OTHER CLAIM - Complete if applicable. Prior application to Finance is required.**

Type of exemption sought: \_\_\_\_\_

Does the entire property qualify for exemption? \_\_\_\_ If no, describe part not qualified: \_\_\_\_\_

Date of latest application for exemption filed with the Department of Finance: \_\_\_\_/\_\_\_\_/\_\_\_\_ You must attach a photocopy of the exemption application to Finance and related correspondence to this application (original only).

If applicant claims a partial exemption, specify amount of exemption sought and explain how calculated: \_\_\_\_\_

\_\_\_\_\_

If assessment is claimed to be unlawful or excessive for reasons other than exemption or inequality, explain: \_\_\_\_\_

**5. CLASSIFICATION CLAIM - Complete all items if misclassification is claimed.**

Tax class on tax roll: \_\_\_\_ Claimed tax class (1, 2, 3 or 4): \_\_\_\_ ◆ If tax class 2, does property have ten or fewer units? \_\_\_\_

**6. ATTACHMENTS - List all schedules and documents attached. Number the pages.**

Submit Form TC200 and, if rented, Form TC201 (except cooperatives and hotels). See instructions.

\_\_\_\_\_ Last page number \_\_\_\_\_

Refer to the attachments to application for block \_\_\_\_\_ lot \_\_\_\_\_

**7. HEARING REQUEST - Indicate preference. Check only one.**

Review on papers submitted without a personal hearing , **OR**  Personal hearing in Manhattan

Personal hearing in the Bronx  Personal hearing in Brooklyn  Personal hearing in Queens

Personal hearing in Staten Island

**DATE RECEIVED**

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

6  
YEAR  
2012  
BOROUGH  
BLOCK  
LOT  
GROUP #  
TC106

**8. VALUATION CLAIM – Complete this part unless you claim only total exemption or unlawfulness.**

The class assessment ratios used by the Department of Finance are 6% for tax class 1 and 45% for tax classes 2, 3 and 4.

	Property as a whole	Taxable portion
a. Tentative actual assessment	\$ _____	\$ _____
b. Applicant's estimate of market value	\$ _____	\$ _____
c. Requested assessment = line b x 6% or 45% assessment ratio	\$ _____	\$ _____
d. Market value of land as if unimproved (if relevant)	\$ _____	\$ _____
f. Market value added by construction or alteration during past two years	\$ _____	\$ _____

The applicant reserves the right to allege an assessment ratio lower than 6% for tax class 1 or 45% for tax class 2, 3 or 4 and seek a lower assessment in a proceeding for judicial review of the assessment the applicant may commence.

Information in support of market value estimate \_\_\_\_\_

**9. PROPERTY DESCRIPTION AS OF JANUARY 5, 2012 – Property uses; retail units, dwellings, vehicle 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, theatre, etc.).

FLOORS 3 - \_\_\_\_\_  
 SECOND FLOORS \_\_\_\_\_  
**FIRST FLOOR** \_\_\_\_\_  
 BASEMENT \_\_\_\_\_  
 OUTDOOR SPACE \_\_\_\_\_

◆ Does the building have a certificate of occupancy? \_\_\_\_\_. If yes, attach a copy.

**10. APPROXIMATE GROSS FLOOR AREA AS OF JANUARY 5, 2012**

Floor	All uses (above grade)	Retail	Garage	Offices
FLOOR 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.

**11. OATH**

BOROUGH \_\_\_\_\_

BLOCK \_\_\_\_\_

LOT \_\_\_\_\_

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 certify that all statements made on this application, including the attached sheet(s) totaling \_\_\_\_\_ pages, are true and correct to the best of my knowledge and belief, and I understand that such statements are subject to verification. I also understand that the making of any willful false statement of material fact in this application including the attached sheet(s) 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:

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

Signature of person administering oath \_\_\_\_\_

