



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

TC106CV
2017

APPEAL OF DENIAL OF A CLERGY OR VETERAN'S EXEMPTION

READ THE INSTRUCTIONS ON THE REVERSE SIDE BEFORE YOU BEGIN. COMPLETE ALL PARTS OF THE FORM. THIS APPLICATION MUST BE RECEIVED BY THE TAX COMMISSION BY MAY 31, 2017. YOU MUST ATTACH A COPY OF YOUR APPLICATION FOR EXEMPTION FILED WITH THE DEPARTMENT OF FINANCE, AND A COPY OF ANY NOTICE DENYING OR REVOKING AN EXEMPTION.

1. PROPERTY IDENTIFICATION			
BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	BLOCK	LOT	ASSESSMENT YEAR 2017/18
Type of Residence (check one): <input type="checkbox"/> 1-, 2-, 3-family dwelling or condominium unit <input type="checkbox"/> Cooperative unit. Enter apartment # _____ <input type="checkbox"/> Other (please specify): _____ What percentage of space at the property is used as your primary residence? : _____ % FULL ADDRESS OF PROPERTY INCLUDING ZIP CODE AND APARTMENT NUMBER: _____ _____			
2. OWNER INFORMATION - The applicant must be an owner using the property as their primary residence.			
Name of owner _____ Social Security Number ____--____--____ Date of Birth ____/____/____ Yes <input type="checkbox"/> No <input type="checkbox"/> This property is my primary residence.			
3. CONTACT INFORMATION FOR APPLICANT/OWNER			
PHONE NO. _____		NAME OF PERSON TO BE CONTACTED _____	
MAILING ADDRESS _____		EMAIL ADDRESS _____	
4. VETERAN'S EXEMPTION CLAIM See instructions for eligibility.			
I am: (check one): <input type="checkbox"/> a veteran <input type="checkbox"/> a spouse of a veteran, <input type="checkbox"/> registered domestic partner of a veteran <input type="checkbox"/> unremarried surviving spouse or domestic partner of a veteran or member of the armed services killed in action <input type="checkbox"/> parent of a member of the armed services killed in action. Proof attached (check whichever is applicable): No appeal will be reviewed without the required proof. <input type="checkbox"/> For Basic Veteran or Combat Veteran – copy of DD214 or separation papers for each veteran. <input type="checkbox"/> For Disabled Veteran - copy of Veterans Administration letter documenting disability rating for each disabled veteran.			
5. CLERGY EXEMPTION CLAIM See instructions for eligibility			
Proof attached (check whichever is applicable): No appeal will be reviewed without the required proof. . <input type="checkbox"/> Copy of verification letter from clergy employer <input type="checkbox"/> If the clergy member is inactive, a physician's statement <input type="checkbox"/> Copy of your clergy spouse's death certificate and a copy of either a government-issued ID or a marriage certificate			
6. ATTACHMENTS - List all documents attached. Number the pages.			
_____			Last page number _____
7. OATH This application must be signed by the applicant or by an individual authorized to sign by a valid power of attorney from the applicant. A copy of the power of attorney must be attached.			
Print name of person signing _____			
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:			
County _____		State _____ Date: _____	
Signature of person administering oath _____			NOTARY STAMP

INSTRUCTIONS

If: (i) you applied for a Veteran's or Clergy exemption and the Department of Finance sent you a letter stating that you are NOT eligible to receive either exemption, or
(ii) you had such an exemption and the Department of Finance has revoked it for the 2017/18 tax year, you can protest that denial or revocation by submitting this application with the New York City Tax Commission by May 31, 2017.

You can mail or deliver by hand this application to the Tax Commission's office at 1 Centre Street, Room 2400, New York, NY, or to one of the Department of Finance business centers.

Your application must be received by May 31, 2017. However, if the notice you received from the Department of Finance denying or revoking a Veteran's or Clergy exemption for your property for the 2017/18 tax year was dated after May 11, 2017, you can file form TC106CV to request Tax Commission review within 20 days after the date of the Finance notice.

SECTION 1 - Your Borough, Block and Lot can be found on the letter you received from the Department of Finance.

SECTION 2 - Your Social Security Number and Date of Birth are required. Your Social Security Number will not be disclosed.

You must certify that this property is your primary residence. You can only have one primary residence in any given year.

SECTION 4 – VETERAN'S INFORMATION

Indicate by checking the appropriate box if one or more of the owners listed in Section I is a veteran, or spouse, registered domestic partner, unremarried widow, widower of a veteran, or a parent of a member of the armed forces killed in action. A "Veteran" for this purpose includes only former members of the United States armed forces or the Merchant Marines (during World War II) or recipients of expeditionary medals. Only service during certain periods of conflict is eligible: World War I - April 6, 1917 - November 11, 1918; World War II - December 7, 1941 - December 31, 1946; Korean War- June 27, 1950 - January 31, 1955; Vietnam War February 28, 1961 - May 7, 1975; Persian Gulf War Beginning August 2, 1990; Global War on Terror Beginning October 7, 2001. If you checked yes to any of the boxes and the member of the armed services served during one of these periods of conflict, you must submit a copy of the DD-214 or separation papers for each veteran. "Combat zone" refers to a location of active combat, such as Iraq. Veterans who served during a period of conflict but who were stationed in non-combat areas (for example, a soldier who was in the service during the Vietnam War dates but who was not stationed in Vietnam) should check "No." If you checked Yes, you must indicate the combat zone in which you served. "Disabled" refers to a Veterans Administration designation. You must submit a copy of a Veterans Administration letter for each veteran documenting the disability rating. You can obtain your disability rating from the US Department of Veterans Affairs by calling 1-800-827-1000. NOTE-The exemption is not available for Cold War service.

SECTION 5 – CLERGY INFORMATION

A member of the clergy is defined as belonging to any religious denomination. The clergy member must:

(1) perform work assigned by the denomination to which he/she belongs, as their principal occupation;
(2) be unable to perform such work due to illness or impairment; or (3) be over the age of 70. If the member of the clergy is deceased, the surviving spouse or registered domestic partner may be eligible for a tax reduction for the house the couple shared, as long as the spouse or domestic partner has not remarried. You must submit a letter of reference from the clergy's employer. If the clergy member is inactive or deceased, you must also submit one of the following: Physician's statement; Copy of a government-issued ID; or Copy of your marriage certificate and a copy of your spouse's death certificate.

Only one application (Form TC106CV) per property should be submitted. You will get a written decision from the Tax Commission. **This application does not include a protest of the assessed value of your property. You cannot use this form to protest a denial or revocation of any other exemption.** To protest a denial or revocation of another personal exemption you must file TC106A, for Senior or Disabled Homeowner's exemptions or TC106S for STAR exemptions.

IF YOU HAVE ANY QUESTIONS, e-mail tcinfo@oata.nyc.gov