



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

**TC106CV**  
**2015**

**APPEAL OF DENIAL OF A VETERAN OR CLERGY EXEMPTION**

**COMPLETE ALL PARTS OF THE FORM. NO APPEAL WILL BE REVIEWED WITHOUT PROOF, AS DETAILED BELOW. THE APPLICATION MUST BE RECEIVED BY THE TAX COMMISSION – NOT THE DEPARTMENT OF FINANCE- BY MAY 31, 2015. YOU MUST ATTACH A COPY OF YOUR APPLICATION FOR EXEMPTION FILED WITH THE DEPARTMENT OF FINANCE, AND ANY NOTICE DENYING AN EXEMPTION.**

**1. PROPERTY IDENTIFICATION**

|   |       |     |                                   |
|---|-------|-----|-----------------------------------|
| BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island) | BLOCK | LOT | ASSESSMENT YEAR<br><b>2015/16</b> |
|---|-------|-----|-----------------------------------|

Type of Residence (check one):  
 **1-, 2-, 3-family dwelling \_ Condominium Unit**       **Cooperative** - Unit # \_\_\_\_\_ and the number of shares: # \_\_\_\_\_  
 **Other** (please specify): \_\_\_\_\_ and the percent of space used for primary residence: \_\_\_\_\_%

FULL ADDRESS OF PROPERTY AND APARTMENT NUMBER IF THE PROPERTY IS COOPERATIVE HOUSING (INCLUDE ZIP CODE)

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

**3. CONTACT INFORMATION**

PHONE NO. \_\_\_\_\_ NAME OF PERSON TO BE CONTACTED \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_ EMAIL ADDRESS \_\_\_\_\_

**4. VETERAN EXEMPTION CLAIM**

This property is my primary residence  Y  N

I am a spouse, unremarried widow/er, registered domestic partner of a veteran, or parent of a soldier killed in action.  Y  N (Please specify) \_\_\_\_\_

**Proof attached**  Y  N **No appeal will be reviewed without the required proof.**  
 For Basic Veteran – copy of DD214 or separation papers for each veteran.  Y  N  
 For Combat Veteran – copy of proof of service for each veteran.  Y  N  
 For Disabled Veteran - copy of Veterans Administration letter documenting disability rating for each disabled veteran  Y  N

**5. CLERGY EXEMPTION CLAIM**

Copy of verification letter from clergy employer  Y  N **No appeal will be reviewed without the required proof**  
 And, if inactive, a physician's statement, or a copy of a government-issued ID or a marriage certificate and a copy of your spouse's death certificate.

**6. ATTACHMENTS - List whatever you're attaching as proof. Number the pages.**

\_\_\_\_\_

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

**7. OATH**

This application must be signed by an individual having personal knowledge of the facts. If the signer is not the applicant, an explanation should be provided, as well as the signer's basis of personal knowledge.

Print name of person signing \_\_\_\_\_

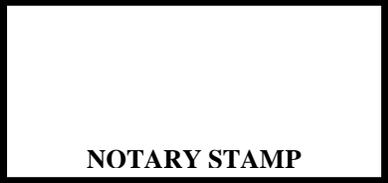
**I have read this form and all relevant instructions, whether on this form, or on another. I certify that all statements made on this application, including the attached sheet(s) totaling \_\_\_\_\_ pages detailed above, are true and correct to the best of my knowledge and belief, and I understand that such statements are being relied upon by the City of New York, and that they are subject to verification. I have read this entire form before signing it. I am personally responsible for the accuracy of the information provided on this application, and any attachments. I also understand that the making of any willful false statement of material fact on 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



## **ADDITIONAL INSTRUCTIONS**

Applications can be mailed, or hand-delivered to the Tax Commission's office, or the Department of Finance's business centers, but they must be received by May 31, 2015.

**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 for our tracking of applications, and to facilitate coordinating our records with those of the Department of Finance. Your SSN will not be disclosed, and would be redacted in any FOIL request.

**SECTIONS 4-5** - You must certify that this property is your primary residence. You can only have one primary residence in any given year.

### **SECTION 4 – VETERAN INFORMATION**

Indicate by checking the appropriate box if any of the owners listed in Section I are veterans, or spouses, registered domestic partners, unremarried widows, widowers of veterans, or if they are parents of a soldier killed in action. "Veterans" are former members of the United States armed forces or the Merchant Marines (during World War II) or recipients of expeditionary medals. Periods of conflict are: 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 served during one of the 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 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; Copy of your marriage certificate and a copy of your spouse's death certificate.

**SECTION 6** –You may attach any additional information you believe relevant. The specific reason(s) the Department of Finance gave for denying your exemption (e.g., you are not the owner of record, or have another primary residence) must be addressed to get review.

**SECTION 7- SIGNATURE AND CERTIFICATION**-This application must be signed and notarized.

QUESTIONS? Email [tcinfo@oata.nyc.gov](mailto:tcinfo@oata.nyc.gov)