



## HOW TO APPEAL A TENTATIVE ASSESSMENT

### ASSESSMENT FACTS

**1. Tentative assessment.** A real property tax assessment is a determination of a property's tax class, assessed value and eligibility for a full or partial exemption from tax. Your tax bill for the period July 1 – June 30 is based on your property's assessment and tax class. The City Council sets the tax rates in June as part of the budget process.

The City's Department of Finance ("Finance") assesses property every year and publishes a tentative assessment roll no later than January 18. The new assessment usually differs from last year's assessment. You may inspect the roll at one of the five Finance borough assessment offices listed on the last page of this pamphlet or on the Finance web site at <http://www.nyc.gov/html/dof>.

**2. Notice of Value.** Finance mails a notice of the new assessment to the address registered for receipt of tax bills or, if the bills go to a bank or mortgage company, to the property address. Failure to receive a notice by mail does not extend the time to appeal. If you do not receive a notice, check Finance's web site at <http://www.nyc.gov/html/dof> or dial 311 for your property's tentative assessment.

**3. Tax class.** State law divides all property into four classes for purposes of taxation. Class one includes one, two and three family homes, most residentially zoned vacant land, condominiums of up to three stories and some other properties. Class two consists of all residential property not in class one. Most nonresidential property is in class four. Utility company equipment is in class three. Each property has a tentative tax class designation, which appears on the Finance notice of value and the assessment roll.

**4. Actual assessed value.** Unless assessment increases are limited by law, as described below, a property's actual assessed value is based on an estimate of the property's market value multiplied by a class assessment ratio.

**5. Class assessment ratio.** The class assessment ratio is an estimate of the Citywide average percent of market value at which property in the same tax class is assessed. The assessment ratio for class one property is 6%; the assessment ratio for classes two, three and four is 45%.

**6. Market value.** The law defines value as the price for which a property would ordinarily sell on the open market, based on its condition, ownership, and use, as of January 5 of this year. Your property has a market value even if you do not plan to sell it. Market value estimates are based on recent sales, rent and operating expenses, construction costs, or a combination of these, for your property and similar properties in the area. Market value can never be known exactly; it is always an estimate based on the best available information.

**7. Department of Finance estimate of market value.** In assessing real property each year, Finance estimates the market value of each property in the City. This market value estimate appears on a notice of value and the assessment roll. For property where the actual assessed value is not subject to annual limits on increases (class two properties with more than ten units and properties in classes three and four), the tentative actual assessment will be based directly on the Finance market value estimate and class assessment ratio. In this case, if you disagree with the Finance market value estimate, you will also disagree with the assessment. This is not true for residential properties in class one or class two with ten or fewer units (subclass 2A, 2B, 2C). For these properties, the Finance market value estimate is very often not the value that your tax is based on. The Tax Commission reviews just the assessment; it cannot order a change in the Finance market value estimate.

**8. Limits on annual assessment increases.** Properties in class one are subject to a 6% annual cap and a 20% five-year cap on assessment increases. Class two properties designated on the roll in the 2A/2B/2C subclass (which contain up to ten units) are subject to an 8% annual cap and a 30% five-year cap. The caps do not apply to taxes due, increases from physical alterations, or the expiration of an exemption. Other class two and class four properties have transition assessments that phase in increases and decreases in the actual assessments over five years.

**9. Assessments of other properties.** You may wish to compare the Finance market value estimate for your property with that of others in your neighborhood. But bear in mind that all of the estimates may be too high or too low in comparison with properties in other parts of the City. Assessments or Finance market value estimates of other properties are not proof of your property's market value or of unequal assessment. The class assessment ratio is an estimate of the average relationship between assessed value and market value for all properties in the same tax class throughout the City.

**10. Underassessment.** The Tax Commission does not have authority to increase an assessment. It is our policy to advise the Department of Finance of clear instances of apparent underassessment for appropriate consideration in the next year.

**11. Assessment apportionments / increases on notice after February 1.** Upon ten days prior notice, Finance has authority to add or change assessments after publishing tentative assessments in January. It can also apportion property and issue new assessments after publishing tentative assessments. You may apply for correction of a new, increased, or added assessment made by Finance on notice after February 1 within 20 calendar days after the mailing of Finance's notice. The 20-day period does not

cover assessments reduced on notice after February 1. You must attach a copy of the notice of new or changed assessment to your application and answer the question in Part 2 of the application as to eligibility if the application is filed after the filing deadlines to show that your application is not late.

## THE APPEAL PROCESS

**1. Appealing the tentative assessment.** You may obtain Tax Commission review of the assessment by filing an application for correction. The Tax Commission is an independent agency; it does not supervise the assessors and has no part in setting tentative assessments. Most often the Tax Commission reviews the actual assessed value, but it can review any aspect of the assessment that affects the tax payable, including classification and exemption issues.

The mission of the Tax Commission is to provide meaningful administrative review of all assessments for which applications for correction are properly filed and supported with facts and argument. Under the law, the burden of proof is on the applicant to overcome the presumption of correctness of the assessment and justify the reduction or other change sought.

**2. Should you appeal?** Estimate your property's market value. Multiply your estimate by the assessment ratio for your property's tax class. If the result is less than your property's actual assessed value, you may wish to file an application for correction with the Tax Commission. You may also appeal if you believe the property's tentative tax class designation is incorrect or if you dispute the Finance determination of your property's eligibility for full or partial tax exemption. The following circumstances alone do not warrant an appeal: (a) The assessment was increased or decreased from last year; (b) A neighboring property pays less tax; (c) Finance's estimated market value is too high or the description of the property is inaccurate.

**2a. Example:** Three very similar class one properties, A, B and C; each has a market value of \$300,000 as estimated by their owners. However, Finance estimates the values of houses A and B at \$400,000 and house C at \$250,000. The assessments of houses A and C are 6% of the Finance estimated market value, \$24,000 for house A and \$15,000 for house C. House B has an assessment of \$17,490, which is 6% above last year's assessment. All three owners file applications for correction with the Tax Commission, which agrees with the owners' estimates of market value.

PROPERTY	A	B	C
<i>DEPARTMENT OF FINANCE</i>			
Market value estimate	400,000	400,000	250,000
Tentative assessment	24,000	17,490	15,000
<i>TAX COMMISSION</i>			
Market value estimate	300,000	300,000	300,000
Corrected assessment	18,000	17,490	15,000

\* Use the worksheet on page 8 to do your own calculations.

The Tax Commission will confirm the tentative assessments of houses B and C. Both are assessed at less than the City-wide average of 6% of their market value, which in this

example would be \$18,000 (.06 X 300,000). The Tax Commission will offer to reduce the assessment of house A to \$18,000, but not to the level of houses B and C, which are under-assessed.

**3. Who may appeal?** Persons aggrieved by an assessment have legal standing to contest it. Usually the applicant named on the face of the application form should be the legal owner or the lessee of the entire parcel who pays all taxes. If you are not an owner or net lessee with authority to contest, the relationship between the applicant and the property must be specified on Form TC200. An attorney or agent for the owner should never be listed as the applicant.

**4. Documentation of standing.** Persons with an interest in the property, other than an owner or net lessee, such as partial lessees, lessees paying less than all taxes, receivers, bankruptcy trustees, contract vendees (buyers), and owners of a divided interest, must file Form TC200 and attach a copy of papers showing their standing as aggrieved persons. Receivers or bankruptcy trustees must attach a copy of the court order of appointment; mortgagees-in-possession must attach the order granting possession. See TC200 Instructions.

**5. Who may sign?** Applications are not valid unless signed by the applicant named on the face of the application, the applicant's fiduciary, or an authorized agent. Unless the property is in tax class one, the person who signs must also appear and acknowledge the signature before a notary public. A general partner may sign for a partnership. A limited liability company member or manager may sign for the company. If the applicant is a corporation, an officer may sign. He or she must state what office is held, such as, president or treasurer. Agents, including attorneys, corporate employees, and tax or property managers, may sign only if the agent has personal knowledge of the facts. Attach both a notarized power of attorney and Form TC244 Agent's Statement of Authority and Knowledge when an agent signs an application for an applicant.

**6. Documentation of fiduciary's authority to sign.** Fiduciaries, such as executors, administrators, trustees, guardians, and conservators, signing the application must attach documentation of their authority. For example, executors must attach a photocopy of a certificate of letters testamentary with the court seal visible. Unless the trust itself holds title, trustees must attach a copy of the trust agreement (or the pertinent portions thereof if the document is voluminous). If documentation of a fiduciary's authority to apply for a property was filed in 2010 or 2011, re-filing is not required in 2012 for the same property.

**7. Representation.** Applicants may designate themselves or any other person as the authorized representative by stating the person's name, address and telephone number on the application form. Only your designated representative should contact us about your application.

**8. Registration by representatives.** Representatives must register by filing Form TC610 before filing an application for an applicant. Form TC610 requires basic information, such as the representative's name and mailing address, and acknowledgment of the representative's agreement to

observe Tax Commission rules and instructions. If you represent yourself, TC610 is not required.

**9. Available grounds of objection in law.** You may claim that the assessment is incorrect on any or all of four grounds, as defined in the City Charter: excessiveness, inequality, unlawfulness and misclassification. The claims are summarized, as follows: Excessiveness covers claims that an assessment cap has been exceeded or that a partial exemption should be granted. Inequality, the most common claim, compares your assessment to the assessments of all other real property in the same tax class. Unlawfulness covers claims for complete exemption from taxation, that the property is entirely outside the City limits, or that the City lacks authority to assess the property. Misclassification is a claim that the assessment roll designates an incorrect tax class for the property.

**10. Review on papers submitted.** Check the box on the application form requesting review on the papers if you want review without attending a personal hearing. The Tax Commission will give full consideration to the information contained in your application form and attachments. Once you select this option you cannot later request a hearing.

**11. Hearing request.** The choice generally is yours whether review of your application is based entirely on the application form and other papers submitted or includes a personal hearing with you or your representative. The Tax Commission rarely requires someone with knowledge of the facts to attend a hearing in person. Indicate your preference on the application form. Request a hearing if you think you can present your case better in person. If you do not request a personal hearing, your application will be reviewed on the papers you submit. Requests for personal hearings will be accommodated to the extent Tax Commission resources permit. Certain properties will only be reviewed based on paper submissions; see TC600A for details.

**New: 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 YOUR APPLICATION.**

**12. Screening applications for eligibility.** Before a hearing is scheduled, applications may be reviewed for jurisdictional and procedural defects. Invalid applications are denied review on the merits. A notice informing you of the defect warranting denial of review or dismissal of the application will be mailed to you.

**13. Notice of personal hearing.** To request that a personal hearing be scheduled, check the appropriate box on the application form. Generally, individuals representing themselves will be heard in late June. The Tax Commission will mail you a notice of the date, time and location at least

two weeks before the hearing. Be sure to provide the correct address in the application so you receive the notice. Bring the notice with you to the hearing. If you do not receive a notice of hearing by July 29, write to us; enclose a complete copy of your application and TC10 receipt. If before August 19th we do not receive your letter notifying us that you did not receive a notice of hearing, you risk being denied review.

**14. Location.** If you request a personal hearing, indicate your preference for a hearing location on the application form: the Tax Commission's Manhattan office or the borough office where the property is located or where the individual applicant resides. The notice of hearing will specify the location to which your case has been assigned. If you request a hearing at a location other than the Tax Commission's Manhattan office, we will schedule your hearing in the borough you chose, to the extent feasible. However, depending on the specific dates of hearings in borough offices, we may be unable to accommodate your choice of location. Hearings on exemption claims and class two and four condominiums are held only in Manhattan.

**15. Incomplete items.** Your application should be complete at the time of filing.

**16. Corrections after you file.** Applicants must know the facts about their property and inform us of such facts. Applicants represent that the application, attachments, and all supplemental submissions are correct. The facts must be presented accurately in the application, so its determination is soundly based. To correct or supplement answers in your original application or attachments, after filing the application, state the correct information under oath or submit Form TC159 at the hearing. If you will not be present at the hearing, write the correction on TC159 or attach to TC159 a copy of the page to be corrected, cross out the error and rewrite the correct information.

**17. 2011 first time review in 2012.** If you applied in 2011 but were ineligible for a hearing then because your application was incomplete or lacked required substantiation, and a valid 2011 court proceeding is now pending, you may request review of the 2011 assessment in 2012 by attaching the missing information to your 2012 application or submitting it with Form TC159 (and TC309 if needed with TC201) at your 2012 hearing. If an income and expense schedule was not filed in 2011 or was incomplete, you must report the missing figures in the prior year column of a 2012 TCIE beside the current year figures. Back-year consideration will not be granted if the prior-year's income and expense schedule is not complete on the current year's form.

**18. Consideration of potential liability in prior years.** Assessments for two years are subject to review by the Tax Commission. Promoting their accuracy is our primary mandate. To obtain treatment of potential liability in prior years covered by valid court proceedings, request back-year consideration at your hearing and state briefly in which of the open prior years over-assessment is clearly manifest.

**19. Required disclosure of a sale, contract to sell, transfer of interest, or net lease.** Sale of the property, execution of a contract to sell the property or a transfer of the applicant's interest in the property must be disclosed in the

application when filed. You will be denied review if you do not disclose such facts. If the transaction is disclosed in the application, but Form TC230 or TC200 was not completed and filed with required attachments, these papers must be filed at the hearing, with Form TC159. See TC200 Instructions. Sale of the property, execution of a contract to sell the property, a transfer of the applicant's interest in the property or the completed negotiation or the execution of a net lease that occur after filing your application must be disclosed at your hearing. Use Form TC159, and TC230 or TC200, as appropriate. Failure to disclose these facts at the hearing will result in withdrawal or revocation of an offer of assessment relief, if any. In addition, disclosure of these facts occurring after the hearing and before acceptance of an offer of assessment relief, if any, is required under the terms of the Tax Commission notice of offer and acceptance agreement (Form TC70).

**20. Errors and non-disclosure impair the integrity of the review process.** False statements in an application and failure to make required disclosures timely harm the integrity and effectiveness of the assessment review process, and are against the law. Failure to make required disclosures timely or to correct misinformation will not be tolerated, will result in confirmation of the assessment under review, or withdrawal or revocation of an offer of assessment relief. Those who make false statements or fail to make the required disclosures may be referred for investigation and prosecution to the appropriate authorities.

## ASSISTANCE FOR TAXPAYERS

**1. February information briefings.** You may attend a briefing on the assessment and review process and meet with a Finance or Tax Commission employee to assist you in preparing your application and understanding what evidence you will need to prove your claim that the assessment is incorrect. Topics will include how to complete the application properly; the difference between Finance's estimated market value and the assessed value; how to obtain evidence of market value to meet your burden of proof; and how to evaluate your own protest realistically.

**2. Schedule of briefings.** Briefings will be conducted:

**Bronx** – Wednesday, February 15 10:00 AM 3030 Third Avenue, 2nd Floor (East 156<sup>th</sup> Street)

**Brooklyn** – Thursday, February 9 at 10:00 AM  
210 Joralemon Street, 6<sup>th</sup> Floor (Court Street)

**Manhattan** – Thursday, February 2 at 10:00 AM  
1 Centre St, Rm 926 (Chambers Street)

**Queens** – Wednesday, February 8 at 10:00 AM  
144-06 94<sup>th</sup> Avenue, 2nd Floor (Sutphin Boulevard), Jamaica

**Staten Island** - Thursday, February 16 at 10:00 AM  
350 St. Marks Place, 4th Floor, Room 400 (Hyatt Street)

## PAPERWORK FOR YOUR APPEAL

**1. Application forms and instructions.** Use Tax Commission application forms for the current year. Do not

use old forms. A separate application is required for each parcel, except for a condominium. This booklet tells you agency procedures, including which application form and supplemental schedules are required. Separate instruction sheets are printed for Forms TC101, TC106, TC108, TC109, TC200, TC201, and TC203.

### 2. Where to get forms.

Copies of Tax Commission forms may be obtained at <http://www.nyc.gov/html/taxcomm/home.html>. Printed forms are available at Finance Business Centers and at the Tax Commission. Finance Business Center locations are listed on the back page.

**3. Complete and sign forms; make a copy.** Write an answer to all questions. Applications should be complete when filed. Where a question asks for a number, write the correct number; write "0" or none, if so. Use only ink or typewriting. Print clearly. The original must bear an original signature. Write the complete address of the property with zip code. In Queens, use the local post office name, such as Forest Hills, NY 11375. Check for correctness and completeness before signing; do not leave any item blank. Make a copy of all forms and attachments. File the original set of papers. Retain the copy for your records and to use at your hearing. If you file TC105, TC106, or a hotel application make two copies of all forms and attachments and submit a complete copy with the original. Mark the "copy" box at the top of the copy. A separate copy of TC201, TC203 or TC214 must be submitted if they are part of your application.

The Tax Commission will not review applications that are incomplete, non-responsive, illegible, or written in pencil. In addition, the Tax Commission will not review applications which are not properly signed and notarized, or lack an original signature, or required income schedules, or other required attachments, such as TC244 or documentation of standing to file or authority to sign.

**4. Cross out and initial changes.** To make a change before you sign an application, draw a line through the item, insert the correct response, and initial it. The signer must initial any change on an application. When you need to change an answer after signing an application, see paragraph 16 on page 3 above on making corrections after you file.

**5. Use two-sided forms.** Applications are printed on two sides. Use a current two-sided form. However, if you use a form printed on one side, you must initial the bottom of the first page in addition to signing the second page. The Tax Commission may decline to review one-sided application forms that lack the signer's initials on the first page.

**6. When to file.** Applications in 2012 must be received by 5:00 PM. on March 1 or, if the property is in tax class one, March 15. These deadlines prescribed by the City Charter cannot be waived or extended for any reason. Late applications are void.

**7. Where to file.** You are strongly urged to file your application in person at the Tax Commission in Manhattan (11<sup>th</sup> Floor, Room 1137). Applications may also be filed in person at a Finance Business Center. Obtain a receipt (Form TC10), which is the only acceptable proof of timely filing.

Claims of timely filing without Form TC10 will not be considered. Mailed applications are not filed until received. If you mail, send the original application and a self-addressed, stamped Tax Commission receipt (Form TC10) to the Tax Commission in Manhattan. Proof of mailing, or a return-receipt from the post office or an express company, is not adequate proof of receipt by the Tax Commission. Applications may not be filed by fax or e-mail.

## SPECIFIC PARCEL INFORMATION

**1. Valuation claims.** Use the application form appropriate to the type of property - TC101, TC105, TC108, or TC109 - if your objection is based on a claim that the total assessed valuation exceeds the property's full market value or exceeds the statutory limitations on assessment increases (two branches of the objection of "excessiveness") or that it is set at a higher proportion of full value than other property in the same tax class ("inequality"). Valuation claims may also relate to the assessed valuation of the land or the determination of physical increases for value added by construction or alteration work. Select the correct application form based on the type of property and nature of your objection to the tentative assessment. Use only one type of application form for each parcel.

**a. Class one properties – Form TC108.** Use Form TC108 if your property is a one-, two- or three-family home or other property designated on the assessment roll within class one, including class one condominiums. Use this form for valuation claims, as described in the paragraph above. If the tentative assessment roll classifies the property within class two or four, but you believe that it should be in class one, use Form TC106 with TC200, not TC108.

**b. Class two and four properties – Form TC101.** This is the form for properties that are not condominiums, in classes two or four. Use this form for valuation claims, as described in the paragraph above. Use Form TC106 with TC200, not TC101, to obtain review of claims, such as misclassification, other than or in addition to valuation claims.

**c. Condominiums – Form TC109.** Use TC109 for property designated as a class two or class four condominium on the assessment roll, including a condominium unit owned by a cooperative apartment corporation or leased to commercial tenants. Form TC109 can cover one unit, multiple units or the entire condominium. Refer to Form TC109 Instructions for directions on other forms, if any, which must be attached.

A condominium's board of managers may file an application for all unit owners who have authorized the board to act for them. In some condominiums this authorization is contained in by-laws or a power-of-attorney to which all owners subscribe when they purchase their units. Inquire about your board's plans to appeal before deciding to file your own application. If you and your board file duplicate applications, one must be withdrawn, upon notice from the Tax Commission, for your unit's assessment to be reviewed.

**d. Utility properties – Form TC105.** Use this form for properties designated on the assessment roll by an identification number. Generally, these include class three and class four utility and railroad properties.

**2. Claims other than valuation – Form TC106.** Your application must be made on Form TC106 if you seek Tax Commission review of claims relating to classification, eligibility for full or partial exemption, or unlawful assessment procedure. Also use Form TC106 if you object to the valuation of the taxable portion of a partially exempt property or the calculation of a partial exemption. An application on Form TC106 may also include a valuation claim, but do not use TC106 where valuation is the only objection. Attach Form TC200 when you file Form TC106.

**3. Who must file rent information?** An income and expense schedule is required for applications on properties that earned rent income in 2011, except exclusively residential properties with six units or less. If the most recent calendar year figures are unavailable and the property is assessed for less than \$750,000, you may file the prior year's figures. If you use a fiscal year, file figures for the most recent fiscal year ending as of a date six months before the date of application. If the actual assessment is \$1,000,000 or more, and rent exceeds \$100,000, the figures must be audited by a certified public accountant and Form TC309 filed with Form TC201.

Applications by cooperatives, condominiums and operators of hotels, stores, theatres, public parking garages and lots, and gas stations must include an income statement on the appropriate Tax Commission form.

**4. Income and expense schedules and other attachments.** The application forms refer to additional schedules that must be attached in particular cases. These are the forms most commonly required:

TC200. Addendum to application for correction. TC200 must accompany Form TC106, or as other forms instruct.

TC201. Income schedule – rent-producing properties.

TC203. Income schedule – cooperative or condominium.

TC208. Income schedule – hotel or motel.

TC214. Income schedule – stores, theaters and parking sites.

TC230. Sale statement – sale, transfer or sale contract.

TC309. Accountant's certification – attach to Form TC201.

**5. Supplemental applications and affidavits.** For properties assessed for \$750,000 or more and for recently acquired properties, if a required schedule of income and expenses (or Part 5 of TC200 in place of TC201) was not available in time to be attached to the original application form, it may be attached to Form TC150 and filed between March 2 and March 24 in 2012. Use Form TC159 to submit additional written, factual information at the hearing. Use Form TC155 to amend procedural aspects of an application, such as changing representatives.

**6. Substantiation required at your hearing.** The instructions for TC201 list 14 circumstances that require substantiation and the documents that will satisfy each requirement. For example, if the average monthly rent per apartment is \$650 or less, or \$850 or less per apartment for a property located in Manhattan on or south of 110<sup>th</sup> Street, submit a copy of the December 2011 or January 2012 rent roll or 2012 DHCR filing for your building. Submit the rent roll, DHCR filing, or other information by attaching it to your

2012 application when filed or with TC159 at the hearing. See TC201INS for instructions on all 14 items.

**7. Consolidated review of related lots.** File Form TC166 on or before March 25, 2012 to notify the Tax Commission that two or more tax lots are operated as an economic unit or are otherwise related for purposes of valuation. See TC166 for further instructions.

**8. Finance conducts inspections on misclassification claims.** When you apply for reclassification (Form TC106), an assessor in the Finance borough assessment office will contact the representative named in the application to inspect the entire property. You are expected to arrange for the inspection to be held promptly. If Finance does not arrange an inspection before April 26, you must contact Karen Pilgrim immediately at (212) 669-4410 or e-mail [kpilgrim@oata.nyc.gov](mailto:kpilgrim@oata.nyc.gov), or risk denial of review.

**9. Supplemental tenant occupancy information for income-producing property when income schedule is not required.** An income schedule on Form TC201 is not required for an income-producing type of property if the property produced no rental income at all in 2011 or the applicant operated the property for only a portion of the year. To obtain review of an application for a class four property eligible for review without filing an income schedule on TC201, complete Parts 1 and 4 of Form TC201 (nonresidential occupancy as of January 5, 2012) if the applicant acquired its interest in the property before January 1, 2012 and the property was either rented or offered for rent on January 5, 2012. Attach Form TC201, with Parts 1 and 4 completed, to the application; or use Form TC159 to submit the information at the hearing.

**10. Finance determines RPIE compliance.** Owners of income-producing properties must file annual Real Property Income and Expense statements with Finance by September 1. Properties assessed for \$40,000 or less and some other properties are excluded from the filing requirement by law. The RPIE law bars the Tax Commission from reviewing an assessment if the owner did not comply with the RPIE filing requirement in the preceding year. Finance is responsible for administering the RPIE law. See Finance's web site at [www.nyc.gov/finance](http://www.nyc.gov/finance) for further information on RPIE filing requirements. You will be notified by mail if your application will be denied Tax Commission review for RPIE non-compliance and of the deadline for contacting Finance to resolve disputes over non-compliance. Resolve all RPIE compliance issues directly with Finance. Do not contact the Tax Commission. If an applicant is ineligible or an RPIE compliance dispute remains unresolved by July 1st, a hearing will not be scheduled.

## HEARINGS

**1. Prepare for your hearing.** A hearing before the Tax Commission is your opportunity to explain and support your written application for correction. Specify in numbers the assessment error you claim and explain your position concisely. Preparing and stating your claim is your responsibility – not ours. We will then make a sound determination based on the information and arguments you

present and other information available to us.

You may appear for yourself or bring your designated representative with you. Bring the notice of hearing and a copy of your application to the hearing. Also bring copies of documents you think are relevant. You may send your designated representative to appear without you. If your representative was not named on the application, you must provide the representative with written authorization; a signed copy of the hearing notice may be used.

**2. Proving your claim.** The tentative assessment is presumed correct until substantial evidence of error is presented. The burden is on you to prove your estimate of market value and other claims in your application. You need not prove that Finance's methodology and/or calculations used to make the assessment are wrong, and offering such proof will not necessarily establish your claim. Complete the application form accurately. Include any statements or documents that support your claims. See the CHECKLIST on the last page of this pamphlet.

**3. Sworn testimony at hearings.** Oral testimony is permitted at a Tax Commission hearing. A witness with personal knowledge of relevant facts may testify under oath. The person conducting the hearing will administer the oath.

**4. Supplemental information at the hearing.** Use Form TC159 to submit supplemental information and documents at a hearing.

**5. Supplemental submissions after a hearing.** Requests for permission to submit supplemental information after a hearing will generally be granted only for information and documents, in proper form, which were not, and could not reasonably have been, known of before the hearing. Do not send us supplemental information or documents after your hearing unless the hearing officer directs you to do so.

**6. Contacts before or after hearings about your application are barred.** Do not attempt to initiate conversations or correspondence about particular cases with the hearing officer who conducted the hearing on your application. At the hearing, discuss the scheduled matter(s) only. Do not telephone or write the hearing officer before or after your hearing with additional argument or information. Attempts at prohibited contacts will be rejected. Unless directed by the hearing officer, after the hearing you may not submit additional material or argument to supplement your application. Address written correspondence on particular applications to the Director of Appraisal and Hearings.

**7. Condominium hearings.** Hearings on condominium unit applications by individuals representing themselves will be scheduled in September. Hearings will be conducted in May on applications covering condominium units where there is just one representative within the condominium. Hearings on condominiums with applications by two or more representatives will be conducted in September. Hearings for representatives of the board of managers and unit owners will be scheduled on the same day.

**8. Class two and four condominium valuation proof.** Condominiums in classes two and four are appraised

according to the income approach to value, one of the three recognized appraisal methods. The whole building is valued as if it were one rental building. Sale prices of condominium units are not used to find the value for assessment purposes of class two and four units. Evidence of rental income and expenses for comparable rental buildings and/or units is necessary to establish value. Also, class two unit owners who rent their unit must provide documentary proof of rent income. See TC109 Supplemental Instructions on proving the value of a unit in a class two condominium. Because the proof of comparable rental value is not readily available to most individuals, unit owners are advised to join in a single application by their board of managers.

**9. Failure to appear for your hearing.** If you request a hearing but do not appear at the scheduled time, the Tax Commission will confirm the assessment. Hearing dates cannot be changed by telephone. After the Tax Commission notifies you in writing of the date and time of the hearing, you are expected to appear, unless you write to the Tax Commission before the scheduled date and clearly show, with documentary evidence, the circumstance that prevents your appearance. Failure to inform the Tax Commission before the hearing date of your need to reschedule will result in denial of a hearing. If you cannot attend your hearing, you can choose to have your application reviewed on papers you submit. Sudden emergencies on the same day as the scheduled hearing will be considered if you call us that day at (212) 669-2912 and promptly write to request that the hearing be rescheduled, enclosing documentary evidence showing clearly the reason for your failure to appear.

## DETERMINATIONS AND RECONSIDERATION

**1. Determination.** If your application is timely filed, valid, and complete and you present substantial evidence, the Tax Commission will review the merits of your application and other information. It will make a determination of market value and apply the class assessment ratio to calculate the correct assessed value. The Tax Commission also determines claims on assessment caps, and, if Form TC106 is filed, claims relating to classification or exemption.

We mail all applicants a notice of determination in writing. If you request a personal hearing, the determination is usually mailed within 30 days of the hearing. If you do not receive a notice of determination 60 days after your hearing, write to the Tax Commission; include a photocopy of your application and TC10 receipt.

**2. Time for acceptance of offer.** If an offer to correct the assessment is granted, we will mail you a written notice of offer and acceptance agreement (Form TC70). Your assessment will be corrected only if you accept our offer by the deadline specified in the notice. You will have about 45 days to respond. Follow TC70 instructions carefully.

**3. Finance is responsible for implementing Tax Commission reductions.** Finance is responsible for mailing notices of revised assessment after the applicant accepts an offer to correct an assessment. The Tax Commission does not issue notices of remission, or refunds, or tax credits. Contact the Finance Remissions Unit, 66 John Street, New York, NY 10038 for notices of revised assessment.

**4 . Judicial review.** If you filed a valid application on time, but did not receive an offer of reduction or chose not to accept our offer, you may seek review of the assessment by commencing a proceeding in New York State court before October 24, 2012. This deadline applies even if you did not receive a hearing or notice of determination from us. For more information see Form TC707: Judicial Review of Assessments, and, for owner-occupied one, two or three family homes, Form TC708: Small Claims Assessment Review.

**Additional information.** For questions about the assessment appeal procedure, write to the Tax Commission, call 311, or e-mail [tcinfo@oata.nyc.gov](mailto:tcinfo@oata.nyc.gov). For questions about how the assessment on your property was set, call 311 or contact Finance at [www.nyc.gov/finance](http://www.nyc.gov/finance).

**WORKSHEET – Assessment Accuracy.** Use this worksheet to determine if your property is over-assessed.

1. Tax class	Class one	Class two or four
2. What your property is worth	_____	_____
3. Finance class assessment ratio	X .06	X .45
4. Correct assessment = Line 2 X Line 3	_____	_____
5. Finance tentative actual assessment	_____	_____
6. If Line 5 is greater than Line 4, Amount of over-assessment = Line 5 – Line 4	_____	_____

**CHECKLIST – Proof of Market Value.** The following information may help establish your property's market value.

Attach supporting documents to the application or bring them to the hearing.

**Purchase price.** \$ \_\_\_\_\_ Date \_\_\_\_\_ Terms \_\_\_\_\_  
Documents: Closing statement, Real Property Transfer Tax Return, Form TC230 Sale Statement.

**Appraised value** \$ \_\_\_\_\_ Date \_\_\_\_\_ Purpose \_\_\_\_\_  
Documents: Appraisal report.

**Construction cost** \$ \_\_\_\_\_ Date \_\_\_\_\_ Work \_\_\_\_\_  
Documents: Construction contract, invoices for work completed, application for building permit, certificate of occupancy.

**Damage estimate** \$ \_\_\_\_\_ Date \_\_\_\_\_ Damage \_\_\_\_\_  
Documents: Contract to repair storm or fire damage, insurance adjuster's report, and Fire Department report.

**Monthly rents** \$ \_\_\_\_\_ Lease terms \_\_\_\_\_  
Documents: Rent roll, DHCR registration listing apartment rents, leases for unregulated apartments and commercial tenants.

**Recent open-market sales of similar properties in the same area:**

	Date	Price	Address	Block	Lot
Sale 1	_____	\$ _____	_____	_____	_____
Sale 2	_____	\$ _____	_____	_____	_____
Sale 3	_____	\$ _____	_____	_____	_____

**Photographs.** Submit a recent photograph of your property . Write the date of the photograph and the property's borough, block and lot on the back and staple it to the application form. Proof of the date of the photograph is preferred. If your property was under construction or extensively damaged, photographs taken on or close to January 5, 2012 are useful. When you find similar properties purchased within the past two years, supply photographs of them taken as soon after the date of sale as possible. Write the borough, block, and lot number and date of the photograph on the back.

**Department of Finance Business Centers and Assessment Offices**

Department of Finance Business Centers are open from 8:30 AM to 4:30 PM, Monday to Friday. Assessment offices are open from 9:00 AM to 5:00 PM. The offices are closed on City holidays, which include Martin Luther King's Birthday and Presidents' Day. Dial 311 for further information. The locations of Finance Business Centers and assessment offices are:

- Bronx** 3030 Third Avenue (East 156<sup>th</sup> Street): Business Center and Assessment Office 2<sup>nd</sup> Floor
- Manhattan** 66 John Street (William Street): Business Center 2<sup>nd</sup> Floor; Assessment Office 13<sup>th</sup> Floor
- Queens** 144-06 94 Avenue (Sutphin Boulevard): Business Center 1<sup>st</sup> Floor; Assessment Office 2<sup>nd</sup> Floor
- Staten Island** 350 St. Marks Place (Hyatt Street): Business Center 1<sup>st</sup> Floor; Assessment Office 4<sup>th</sup> Floor
- Utility Property** 66 John Street, Assessment Office 13<sup>th</sup> Floor