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

TC107
2026/27 & 2027/28

APPEAL FROM DEPARTMENT OF FINANCE (DOF) NON-PRIMARY RESIDENCE SURCHARGE NOTICE
BEFORE BEGINNING THIS FORM, READ ALL INSTRUCTIONS FOR THIS FORM

1. IDENTIFICATION

BOROUGH: (check one):	**BLOCK**	**LOT**	**BUILDING #**	**SURCHARGE YEAR:** (Check one/both, as applicable.)
__Manhattan __Bronx __ Brooklyn __ Queens __Staten Island				____2026/27 ____2027/28

Type of Covered Property Being Appealed (check one):
- ☐ 1-, 2-, 3-Family Dwelling
- ☐ Condominium Dwelling Unit. Enter unit/apartment # _____
- ☐ Cooperative Dwelling Unit. Enter unit/apartment # _____

Full Address Of Covered Property Including Zip Code:

2. OWNER/APPLICANT INFORMATION

Name of Applicant: _____ **Acquisition Date**:_____

Nature of Ownership: ☐Owner, ☐Tenant-Shareholder of A Cooperative, ☐Beneficial Owner/Owner of Trust, ☐Majority Interest Holder In Partnership, Corporation, Or Limited Liability Company.

Are there other Owners? Yes ☐ No ☐ If "Yes", a completed TC107SUP form for each Owner must be attached to this Application. Failure to fully answer this question will result in an automatic denial of your appeal.

☐Applicant Is A Cooperative Corporation Filing On Behalf Of Dwelling Unit Owner.

3. CONTACT INFORMATION FOR APPLICANT

NAME OF PERSON TO BE CONTACTED (if different from above)	**PHONE NUMBER**	**GROUP #,** (If any)
MAILING ADDRESS (if different from above)	**EMAIL ADDRESS:** (write legibly)	

The person listed above is: ☐**The Applicant,** ☐**An Attorney,** ☐**Other Representative,** ☐**Employee or Officer of Applicant**

4. NON-PRIMARY RESIDENCE SURCHARGE CLAIM Indicate the ground(s) of your claim- Check and complete all that apply

☐ The Surcharge is Excessive: The Market Value determined by DOF exceeds the full value of the Covered Property/Unit.

- **2026/27 MV listed on Surcharge Notice:** $_____ **2026/27 Claimed Full Value:** $_____ **Claimed Reduction $_____**
- **2027/28 MV listed on Surcharge Notice:** $_____ **2027/28 Claimed Full Value:** $_____ **Claimed Reduction $_____**

☐ The Surcharge is Unlawful:

☐ DOF *initial* primary residence Determination-DOF's *initial* Determination that the Covered Property/unit is not a primary residence was erroneous for ☐2026/27 and or ☐2027/28.

☐ DOF *final* primary residence Determination-DOF's *final* Determination that the Covered Property/unit is not a primary residence was erroneous for ☐2026/27 and or ☐2027/28. (At*tach copy of Application to the DOF seeking cancellation of the surcharge for the tax year being appealed and DOF Determination.)*

☐The Covered Property/Unit is not subject to the surcharge — The surcharge was improperly applied for ☐2026/27 and/or ☐2027/28 as the Property did not meet the minimum value threshold.

☐Covered vs. Excluded Property status — The Property is incorrectly categorized as a Covered Property for ☐2026/27 and/or ☐2027/28.

☐The Covered Property/Unit cannot be identified from the ☐2026/27 and/or ☐2027/28 assessment roll description, is outside of the boundaries of NYC, or the assessment has been made by a person or body without authority to make such entry.

5. ATTACHED PROOF OF CLAIM(S):

☐ You must attach a copy of the DOF's Surcharge Notice Applicable To The Year(s) Being Appealed.

☐ Certification of primary residence	Evidence of Value: Appraisals, comparable sales, and/or valuation analyses
☐ NY State resident income tax return showing the Property address	☐ Proof of Ownership status
STAR exemption and/or STAR credit documentation	☐ Evidence of excluded Property status
☐ Occupancy documentation	☐ Evidence of DOF error/omission on the assessment roll
☐ Bona fide lease agreement (if relying on tenant occupancy)	☐ Other (explain) _____

DOCUMENTATION ATTACHED- Number the Pages. Total Number of Pages Submitted _____

6. 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 and a completed Form TC244. A copy of the power of attorney and TC244 must be attached.

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, and on any attachments, 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.

Print name: _____ Signed: _____ Date:_____

Sworn to before me: County: _____ State _____

Signature of Notary: _____ Date:___/____/_____

NOTARY STAMP