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

APPEAL FROM DEPARTMENT OF FINANCE (DOF) NON-PRIMARY RESIDENCE SURCHARGE NOTICE
TC107 INSTRUCTIONS
Rev. 7-15-2026 v1.6.2

The TC107 cannot be used to protest the assessed value of your Property.
The TC107 cannot be used to protest a denial or revocation of any real Property tax exemption (e.g. senior citizen, STAR).

You can file this Application by mail or in person at the Tax Commission's office at 1 Centre Street, Room 2400, New York, NY 10007, or at one of the Department of Finance (DOF) business centers listed below. Applications must be received at the Tax Commission by the applicable deadline. Emailing/Faxing the Application and/or attachments is not permitted.

FAILURE TO ANSWER A RELEVANT QUESTION OR PROVIDE REQUIRED PROOF MAY RESULT IN A DENIAL OF YOUR APPEAL.

A separate Application is required for each Property, including separate Applications and supporting documentation for each unit in a condominium or cooperative.

Key Definition Summaries

Below is a list of the most commonly used definitions related to Non-Primary Residence Surcharge Appeals.

Excessive: A Market Value is "Excessive" if it exceeds the Full Value of the Property or co-op unit.

Full Value: For Class One Properties: Is the price for which a Property would ordinarily sell on the open market, based on its condition, ownership and use as of January 5th. Your Property has a Full Value even if you do not plan to sell it. Full Value estimates may be based on recent sales, actual or imputed income and operating expenses, construction costs, or a combination of these, for your Property and similar properties in the area.

For Class Two Properties: Full Value is determined using an approach based on income capitalization of comparable rental properties. In the case of a co-op unit, the portion of the co-op building's Full Value attributable to a co-op unit is imputed to such unit based on the portion of the shares in the co-op building that represent an interest in such co-op unit.

Covered Owner: Only Covered Owners can establish primary residency. Generally speaking, a Covered Owner is 1) an owner of real Property classified as class one Property; 2) a tenant – stockholder of a co-op corporation whose title to a portion of real Property held by such a corporation is represented by shares of stock in such a corporation; or 3) an owner of a residential condominium dwelling unit. A covered owner includes a sole beneficiary or beneficiaries of trusts when Property or co-op shares are held in trust, and individuals who collectively hold a majority interest in a limited liability company (LLC), corporation, or partnership that owns the Property.

Owner: An owner or owners of real property classified as class one property; a tenant-stockholder of a cooperative corporation whose title to a portion of real property held by such corporation is represented by shares of stock in such corporation, or such corporation; or an owner or owners of a residential condominium dwelling unit.

Primary Residence: The use of a property or co-op unit, as of January 5th in the calendar year immediately before the fiscal year when the surcharge is applied, as a primary residence of (i) a Covered Owner, or an immediate family member of a Covered Owner; or (ii) a tenant or sub-tenant under a real, legitimate lease negotiated at arms' length and with a term of at least a year. An immediate family member includes a spouse, child, sibling, parent, grandparent, or grandchild.

A determination of primary residence is made based on documentation including: (i) a state or federal income tax return indicating that the property or co-op unit was a Covered Owner's, immediate family member's, tenant's, or subtenant's permanent home address; (ii) that the Covered Owner, immediate family member, tenant, or subtenant received other tax credits or exemptions as a primary resident of the property or co-op unit; (iii) proof that the Covered Owner, immediate family member, tenant, or subtenant occupied the property or co-op unit for a majority of days during the immediately prior calendar year; and (iv) other documents previously submitted to the City indicating that the property or co-op unit is the primary residence of the Covered Owner, immediate family member, tenant, or subtenant.

Unlawful: A Market Value is “Unlawful” if the Property or co-op unit is not subject to the surcharge; the Property or co-op unit is entirely outside NYC; the Property or co-op unit cannot be identified from the assessment roll (co-op units are fine if identified by street address + unit number); or the assessment was made by someone without authority.

INSTRUCTIONS FOR COMPLETING FORM TC107

SECTION 1 - Your borough, block and lot, as well as your building # and unit ID # (applicable to condominiums and cooperatives only) can be found on the Surcharge Notice you received from the DOF. Indicate whether your appeal relates to a Surcharge Notice for the 2026/27 and/or 2027/28 tax year. Note that you must attach the corresponding Surcharge Notice(s) you received to your Application. Indicate the type of Property and the street address information. If the Property is a condominium or cooperative unit, indicate the building and unit number. If you received a Surcharge Notice with multiple lot #s on the same Notice, you may list them all on the TC107 form. If the Notice applied to only one apartment but it is combined with another as a single residence, then you should be appealing the combined residence. Any documentation submitted must relate to the tax year(s) checked.

SECTION 2 – Provide the name of the Owner/Applicant and date the Property/unit was acquired. Indicate the nature of Ownership. If the Property is owned by more than one person or entity, you must attach a completed TC107SUP and any supplemental documentation, if required. If the Owner/Applicant is a Cooperative Corporation filing *on behalf* of a dwelling unit Owner, check the appropriate box.

SECTION 3 -Provide contact information for the Applicant or Applicant’s representative. The Tax Commission communicates primarily by email. Please provide a legible email address. If the Tax Commission is unable to contact you by electronic means, we will attempt to contact you by regular mail at the *contact* address provided on your Application. Applicants may designate themselves or any other person as the authorized representative to be contacted by the Tax Commission about the Application. The contact person’s name, firm name, if any, mailing address, email address and telephone number must be provided on the Application form. Only the designated representative may contact the Tax Commission about the Application, and the Tax Commission will only contact the designated representative about the Application. To change the designated representative after an Application is filed, you must file Form TC155.

SECTION 4 -Check the appropriate boxes to indicate the ground(s) for your claim for the tax year(s) being appealed. If you are claiming that the Surcharge is Excessive, you must indicate the Market Value listed on the DOF’s Surcharge Notice, your claimed Full Value, and your requested Value reduction. If you are claiming that the Surcharge is Unlawful, indicate whether you are claiming that the DOF’s *initial* Determination that the Property is not a primary residence was erroneous, whether the DOF’s *final* Determination that the Property is not a primary residence (i.e. Determination *after* you applied to the DOF for an exemption from the Surcharge and received a denial from the DOF) was erroneous, the surcharge was improperly applied because the Property did not meet the minimum value threshold, the Property is incorrectly categorized as a Covered Property, the Property cannot be identified from the assessment roll description, the Property is outside of the boundaries of NYC, or the assessment has been made by a person or body without authority to make such entry.

SECTION 5 –Check the item(s) of proof being submitted with your appeal. The list is not exhaustive. Please number the pages of your submission and note the total in the space indicated. If you are appealing the DOF’s Determination that the Property is not your primary residence, you must submit proof that the Property is your primary residence with your appeal. *The Tax Commission considers the same types of documentation listed on the DOF website* www.nyc.gov/npsurcharge to support *your claims*. You can only have one primary residence in any given year. If the DOF has determined that the Property is not your primary residence, but you are challenging the DOF’s Market Value

Determination only, you need only submit evidence of your Full Value for the year(s) being appealed. Check "Other" if you are submitting a narrative, analysis, and/or any other supporting documentation of your claim(s). This includes evidence related to Covered properties. You are encouraged to submit any/all documentation that you feel helps to articulate/substantiate your claim(s).

Additional time to submit documentation: Applicants will have 30 days from the deadline to file an appeal to submit any required or additional information not filed with the TC107. Information submitted after the filing of the initial Application must be accompanied by Form TC159 and must be received at the Tax Commission within the 30-day window. If the Tax Commission requests additional information from an Applicant, the Applicant will have 30 days from the date of the Tax Commission request to submit the information requested. Requests for extensions to the above deadlines will not be entertained. ***Supporting documentation (i.e., documents other than the Appeal Application itself) may be emailed to:***

TCSurchargeAppeal@oata.nyc.gov

Attach all the proof required, regardless of whether you previously provided it to the DOF, which is a separate agency. Keep a copy of whatever you submit to the Tax Commission.

- Note that your 2025 or 2026 Tax Return are relevant to your eligibility for the 2026/27 or 2027/28 Surcharge years, respectively. If any Owner was not required to file a federal or state tax return for 2025 or 2026, please attach a list of all Owners who were not required to file together with an explanation as to why no filing was required and submit proof of residency for each such Owner (e.g., copies of W-2 forms, Social Security, 1099 forms). Proof that no tax return was filed in 2025 or 2026 is insufficient.

SECTION 6- OATH: The Form TC107 must be signed by the Applicant, an Officer of a Corporate Owner, managing member or officer of an LLC, 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. If signed by someone other than an Owner or Board of Managers, a Form TC244 is required. The Application must be signed by someone with personal knowledge. By signing Tax Commission forms, the signer states that he or she has read the forms before signing them, affirms the truth of the statements made, including any statements on attachments or preprinted on the forms, even if made or inserted without the signer's knowledge, and understands that false filings are subject to all applicable civil and criminal penalties. This applies to agents signing forms under a power of attorney. Any crossed out information must be initialed by the signer. False statements and non-disclosure: False statements on an Application and failure to timely make required disclosures are against the law. Failure to timely make required disclosures or to correct misinformation may result in a denial of your appeal.

When to file?

For the 2026/27 and 2027/28 tax years, the deadline to file with the Tax Commission is March 1, 2027 for properties in Tax Class Two and March 15, 2027 for properties in Tax Class One, if you appeal both the initial DOF's primary residence notice and Market Value Determinations to the Tax Commission at the same time. If you initially appeal the DOF's residency Determination to the DOF, you may appeal its final Determination to the Tax Commission by the applicable March 1 or March 15 deadline, or within 30 days of the date on the final Determination notice sent from the DOF, whichever is later. Any appeal of your Market Value, however, must still be filed by the applicable March 1, 2027 or March 15, 2027 deadline listed above. If you do not appeal the DOF's residency Determination you may still challenge your Market Value at the Tax Commission by the applicable March 1, 2027 or March 15, 2027 deadline. Ultimately, only one Surcharge Appeal may be filed with the Tax Commission for any one year.

Additional time to submit documentation:

Applicants will have 30 days from the deadline to file an appeal to submit any required or additional information not filed with the TC107. Information submitted after the filing of the initial Application must be accompanied by Form TC159 and must be received at the Tax Commission within the 30-day window. If the Tax Commission requests additional information from an Applicant, the Applicant will have 30 days from the date of the Tax Commission request to submit the information requested. Requests for extensions to the above deadlines will not be entertained.

Where to file?

- **Filing in Person**. You are strongly urged to file your TC107 Application in person at the Tax Commission office in Manhattan at 1 Centre Street. If you are filing your own Application, file it on the 24th Floor, Room 2400. Applications may also be filed in person at a Department of Finance Business Center. Below are the DOF Business Center and Assessment Office locations:

Bronx – 3030 Third Avenue (East 156th Street)	**Queens** – 144-06 94 Avenue (Sutphin Boulevard):
Brooklyn – 210 Joralemon Street: Business Center	**Staten Island** – 350 St. Marks Place (Hyatt Street): Business Center 1st Fl.; Assessment Office
Manhattan – 66 John Street (William Street): Business Center 2nd Fl.; Assessment Office 13th Fl.	

The DOF Business Centers are open weekdays from 8:30 AM to 4:30 PM. Assessment offices are open weekdays from 9:00 AM to 5:00 PM. The offices are closed on City holidays. Dial 3-1-1 for further information.

- **Filing by Mail.** If filing by mail, you must mail your Application to the Tax Commission, 1 Centre St., Rm. 2400, New York, NY 10007. Mailed Applications are not considered filed *until received*. Applications received after the applicable deadline will not be reviewed even if they were mailed before that date. If you file by mail, complete Tax Commission receipt Form TC10 and include it with your Application. Provide a stamped self-addressed envelope. The Tax Commission will date stamp your Form TC10 and return it to you only if you include sufficient postage.

- **Get a Receipt**. Form TC10 is the only acceptable proof of timely filing so be sure to get a date-stamped Form TC10 when you file your Application and keep it for your records. Proof of mailing, or a return receipt from the post office or an express delivery service, is not acceptable proof of timely filing with the Tax Commission.

- **Original (wet) Signatures Required**. Applications require an original signature and, therefore, may not be filed by fax or e-mail.

How the Tax Commission Reviews Applications

- The review follows some of the same procedures and deadlines as standard NYC assessment challenges (Charter §§ 164–166, 1512).
- Two key differences between a Correction of Assessment review and a Surcharge Review is that no personal hearings are held for Surcharge review and the Tax Commission review will be limited to the current year only (except for 2026/27 and 2027/28 which may be determined at the same time under the same Application).
- A Determination under this surcharge review cannot be used in any other Tax Commission or court proceeding about any other issue. Exception: A Determination of Market Value for co-op units will be considered in Determining Value for other units in the same building for the same fiscal year.

Determinations

- If your Application is complete, timely and properly filed, the Tax Commission will review the merits of your Application and send Applicants (using contact information provided in Section 3 of Application) a Determination in writing. As noted above, there are no personal hearings for Surcharge appeals. The Tax Commission can only review the applicable tax year(s) that you are appealing; you should contact the DOF about whether an Application for any following tax year is needed. All Determinations will be communicated to the DOF, which is responsible for applying the Surcharge to your account. *The Tax Commission does not* *control that process or its timing.* The Tax Commission does not issue notices of remission, refunds or tax credits. Contact the Finance Remissions Unit, 66 John Street, New York, NY 10038.

- If you do not receive a notice of Determination by October 1, 2027, write or email the Tax Commission and include a copy of your Application form (without any attachments) and your date-stamped TC10 receipt.

Judicial Review (Going to Court) A Determination by the Tax Commission shall constitute a final Determination and is appealable by seeking judicial review pursuant to Article 7 of the Real Property Tax Law. If an Owner/Applicant disagrees with the Tax Commission's final Determination, or if an Owner/Applicant does not receive a Determination on an Application filed, they may bring a court challenge under Article 7 of the Real Property Tax Law, despite any contrary provisions in Article 7. The Article 7 proceeding must be filed within the time limits of NYC Charter § 166 (i.e., **before** October 25th annually). **This deadline applies even if you did not receive a notice of Determination from the Tax Commission.**

Forms

Tax Commission forms (i.e., not court petition-related forms) may be obtained from the Tax Commission website: www1.nyc.gov/site/taxcommission/index.page. Printed forms are available at the Tax Commission office at 1 Centre Street, New York, NY, Room 2400 and at Finance Business Centers.

Questions?

Email questions related to Surcharge appeals *only* to **TCSurchargeAppeal@oata.nyc.gov.** Please allow five days for a reply email. Note that questions sent to the Tax Commission do not extend filing deadlines and Tax Commission staff is not permitted to provide legal advice.