



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

**TC106INS**  
**2026/27**

**APPLICATION FOR CORRECTION OF ASSESSMENT**  
**EXEMPTION OR CLASSIFICATION CLAIMS**  
**FORM TC106 INSTRUCTIONS FOR 2026/27**

**BEFORE YOU COMPLETE THIS FORM, READ TC600  
"HOW TO APPEAL A TENTATIVE ASSESSMENT".**

**Fee for Certain Applications.** A \$175 fee is required for all applications where the assessed value on the notice of property value for 2026/27 is \$2 million or more (without regard to any exemption.) 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 this application.

**WHO SHOULD USE THIS FORM?** Use this form if you are making claims for the 2026/27 tax year that will begin on July 1, 2026 relating to: (a) tax classification, (b) eligibility for full or partial exemption (other than personal exemptions discussed below), or (c) unlawful assessment procedure. Use one application form for each tax lot (multiple condominium units in the same condo may be included on the same application.) Form TC106 may be used for all types of property, including condominiums and utility property. See below for when Form TC106 should NOT be used.

**Exemption and classification appeals.** Every year, the Finance Department determines an assessed value for every parcel of real property for real property tax purposes. The assessment includes a determination of the property's taxable status, i.e., whether it is subject to taxation and whether it is entitled to a full or partial exemption. All real property is taxable unless exempt by law.

The assessment also includes a determination of the property's classification for tax purposes, i.e., whether the property is in tax class one, two, three or four. The classification will determine which tax rate applies to the assessed value to calculate the tax. The classification may also affect the assessment ratio, which is the fraction of full market value at which the assessment is set, and the application of limitations on annual increases. See TC600 "How to Appeal a Tentative Assessment".

**Classification.** For New York City Real Property Tax purposes all real property in the City is designated as being in one of four classes:

- Class one includes:
  - (a) all one-, two- and three- family residential real property, including properties having some commercial nonresidential space that are used primarily for residential purposes;
  - (b) residential real property not more than three stories in height owned in condominium form BUT ONLY IF no residential unit was ever listed on the City's assessment roll as other than a condominium;

- (c) residential real property consisting of a one-family house that the owner lives in and that is located on land held in cooperative ownership by owner-occupiers, provided that: (i) such houses and land were part of bungalow colonies in existence prior to 1940; and (ii) the land is held in cooperative ownership for the sole purpose of maintaining one-family residences for members' own use; and
- (d) all vacant land excluding land in Manhattan south of or adjacent to the south side of 110th street. However, any such vacant land that is not zoned residential must be located immediately adjacent to property improved with a class one residential structure, must have a total area of not more than 10,000 square feet and must have been under common ownership with the adjacent residential property at all times on and after January 1, 1989.
- Class two includes: all other residential real property that is not designated as class one, except hotels and motels and other similar commercial property.
- Class three includes: utility real property and property subject to former Real Property Tax Law section 470.
- Class four includes: all other real property which is not designated as class one, class two, or class three.

**Exemptions.** If you own property that you believe is entitled to an exemption such as a nonprofit, J51, ICIP or 421a exemption, you FIRST must apply to the Finance Department. Certain exemptions also require certification from other government agencies such as Housing Preservation and Development (HPD). More information is available from the Finance Dept. website at <http://www1.nyc.gov/site/finance/taxes/property.page> or the HPD website at: <http://www1.nyc.gov/site/hpd/index> or call 3-1-1. Section 494-a of the Real Property Tax Law governs exempt entities acquiring title to previously taxable property.

Some exemptions continue from one year to the next but you should check the tentative assessment roll for your property between January 15 and March 2 each year to see if your exemption has been continued for the tax year beginning July 1.

**WHO SHOULD NOT USE THIS FORM?**

1. **DO NOT use Form TC106** to apply for Tax Commission review of Finance's denial or revocation or removal of a personal exemption such as STAR, Senior Citizen, Disabled, Veteran or Clergy exemption. See Form TC600 "How to Appeal a Tentative Assessment" for information about the appropriate forms to use for those exemptions.
2. **DO NOT use Form TC106** if you are claiming ONLY that the assessment is unequal or the assessed value is too high (including claims relating to the value of the land only or to physical increases resulting from construction.) If your claim is based on these grounds only, use Form TC101 for property in classes two or four, Form TC108 for class one

property, or Form TC109 for class two or four condominium property. If you are making claims relating to an exemption or classification AND a claim of unequal or excessive assessment, you must make BOTH claims on Form TC106. **DO NOT FILE BOTH A FORM TC106 AND FORM TC101, TC108 OR TC109.**

**3. DO NOT use Form TC106** if you claim only that the limits on increases in assessment for properties in tax class one and 2A/2B/2C subclass (up to ten residential units) have not been correctly applied or that the transitional assessments for other class two and class four properties have not been correctly calculated. Use the appropriate valuation form, Form TC101, TC108, or TC109 for those claims.

**4. DO NOT file Form TC106** to request a change in the building class for the property.

**5. DO NOT file Form TC106** to request review of a revocation, denial or reduction of a tax abatement. Tax abatements (Coop/condo abatements, ICAP, etc.) are reductions in the tax liability and not related to the taxable assessed value of the property. Contact the Finance Dept. regarding abatement programs or call 3-1-1.

**6. DO NOT file this Form TC106 UNLESS** you either:

i) received a notice from the Finance Dept. denying, revoking or removing in whole or in part an exemption for your property for the 2026/27 tax year, including a Notice of Property Value or Revised Notice of Property Value stating that an exemption has been removed for the 2026/27 tax year; or

ii) are a nonprofit owner of the property and applied to the Department of Finance for an exemption for the first time since acquiring the property and have not received a response (see item b under "**DEADLINES FOR FILING**" below.)

**NOTE: If the Department of Finance issued a notice denying, revoking or removing in whole or in part an exemption for your property for 2025/26 or any earlier tax year, do not file Form TC106 for any such years at this time (but see exceptions to filing deadlines). You must re-apply to the Department of Finance for an exemption for any such year unless you have an outstanding application pending with the Tax Commission for that year.**

**The following definitions apply to all parts of this Form TC106:**

Owner. An individual or entity having legal title to the property.

Related persons. When used in this form the word person includes a corporation or other business entity. Related persons include individuals related by blood, marriage or adoption, individuals and the business entities they control, business entities under common control, and fiduciaries and the beneficiaries for whom they act.

**What other documents, forms and instructions are required?**

**Documents required to support your claim.** Attach copies of all documents relevant to your claim, including copies of any application for exemption filed with the Finance Dept., notices received from the Finance Dept. denying, revoking or reducing an exemption, and all required supplemental Tax

Commission forms. If you fail to include required documents the Tax Commission may deny review of your application. If your application relates to a 421a, J51 or ICIP exemption, you **MUST** attach a copy of your final Certificate of Eligibility from HPD or Certificate of Continuing Use from the Finance Dept. for ICIP. The Tax Commission also may request additional information.

**Form TC10 Receipt.** See below.

**TC200 Addendum to Application.** Form TC200 is required:

- If the Applicant is not i) the owner of the entire property, and not ii) a tenant of the entire property who pays all taxes and expenses of the property and who has the right to protest the assessment;
- If the Form TC106 is to be signed by an executor, administrator, guardian, trustee or other fiduciary;
- If the Applicant answers "YES" to either question in part 6 of Form TC106 regarding sale, demolition or construction at the property. If a sale or contract of sale is between unrelated parties, you must file Form TC230 instead of Form TC200.

**See TC200 Instructions for complete information on when to file TC200. If TC200 is not filed with the TC106 when necessary, your TC106 will not be reviewed by the Tax Commission.**

One or more of the following Tax Commission forms also may be required as an attachment to the application:

TC201	Income and Expense Schedule for Rent Producing Property
TC203	Income and Expense Schedule for Cooperatives and Condominiums
TC208	Income and Expense Schedule for a Hotel
TC214	Income and Expense Schedule for Stores, Theaters, and Parking Lots & Garages (where the Applicant or a related person operates the business).
TC230	Sale Statement
TC244	Agent's Statement of Authority and Knowledge (for applications signed by an agent. See Part 4 below "Who may sign the application?").
TC309	Accountant's Certification (attachment to Form TC201 for properties assessed at \$5,400,000 or more). Form TC309 must be attached to the income and expense schedule and cannot be filed separately.

**Where to get additional forms and information.** Tax Commission forms are available at the Tax Commission's main office, and at Finance Dept. Business Centers in each borough, and at <http://www.nyc.gov/taxcomm>. If you have questions about the application procedure, contact the Tax Commission by e-mailing [tcinfo@oata.nyc.gov](mailto:tcinfo@oata.nyc.gov) or calling 3-1-1.

**DEADLINES FOR FILING.** Unless your property is in tax class one, your application must be received by 5:00 p.m. on March 2, 2026. If your property is in tax class one, your

application must be received by 5:00 p.m. on March 16, 2026. **NOTE**, if you are requesting a tax class change from tax class 2 (including 2A and 2B), 3 or 4 to tax class one, **your application must be received by March 2 not March 16.**

The deadlines are set by law and cannot be waived or extended for any reason. Late applications are void.

**Exceptions to above filing deadlines:**

**a) Finance notice dated after February 1, 2026.** If you received a notice from the Finance Dept. denying or revoking an exemption for your property for the 2026/27 tax year, or a notice of apportionment or increase in your assessed value for the 2026/27 tax year dated after February 1, 2026, you can file form TC106 within 20 days after the date of the Finance Dept. notice.

**b) Denial of First Time Application for Exemption by New Nonprofit Owner.** If you are a nonprofit entity and, for the first time since you acquired title to the property, you applied to the Finance Dept. for an exemption covering the 2026/27 tax year, AND EITHER: i) you received a Finance Dept. notice denying the exemption in whole or in part; or ii) it has been at least 90 days since you filed the application and you have not received a response from the Finance Dept., you may file TC106 within 30 days after the later of: the date of the Finance Dept. notice; or the 90<sup>th</sup> day after your application was filed with the Finance Dept. See RPTL §494(a)(4).

**Where to file.** You are strongly urged to file your application in person at the Tax Commission office in Manhattan (One Centre St., 24<sup>th</sup> Floor, Room 2400). Applications may also be filed in person at a Finance Business Center. Finance Business Center locations:

**Bronx** - 3030 Third Avenue (East 156<sup>th</sup> Street): Business Center 2<sup>nd</sup> Floor

**Manhattan** - 66 John Street (William Street): Business Center 2<sup>nd</sup> Fl.;

**Brooklyn** - 210 Joralemon Street: Business Center

**Queens** - 144-06 94 Avenue (Sutphin Boulevard): Business Center 1<sup>st</sup> Fl.;

**Staten Island** - 350 St. Marks Place (Hyatt Street): Business Center 1<sup>st</sup> Fl.;

**Utility Property** - 66 John Street, Assessment Office 13<sup>th</sup> Fl.

Finance Business Centers are open weekdays from 8:30 AM to 4:30 PM, except on City holidays including Martin Luther King's Birthday and Presidents' Day. Dial 3-1-1 for further information.

**Filing by mail.** Mail the completed Form TC106 to the Tax Commission at 1 Centre Street, Room 2400, New York, NY 10007. **NOTE: Applications received after the deadline will not be reviewed even if they were mailed before that date.**

**GET A FILING RECEIPT.** Complete a receipt (Form TC10) and have it stamped when filing your application. Retain the TC10 because it is the only acceptable proof of timely filing. Proof of mailing, or a return-receipt from the post office or private delivery service is not adequate proof of receipt by the Tax Commission. See TC10 instructions if you are mailing your application.

Applications may not be filed by fax or e-mail.

**Make two copies.** File an original plus one complete copy. Also, keep a copy for your records and to use at your hearing.

**SPECIFIC PART INSTRUCTIONS:** All Applicants must complete Parts 1, 2, 3, 6, 8, 9, 11 and 14. If you have a claim relating to exemption or a claim that the assessment is unlawful or excessive for reasons other than overvaluation, you must also complete Parts 4, 12 and 13. If you claim that the Finance Dept. placed the property in the wrong tax class you must also complete Parts 5 and 13.

**Part 2. APPLICANT.** The Applicant must be an individual or entity having an interest in the property directly affected by the assessment, such as a tenant paying all expenses including taxes who is authorized to protest the assessment. The Applicant cannot be an officer, employee, director, cleric or other individual representing the owner of the property.

**NOTE:** Form TC200 may be required because the Applicant is neither the owner nor net tenant of the entire property. Form TC200 must be filed with the application and cannot be filed later with Form TC159. See Form TC200 instructions.

**When is an income and expense schedule required?** An income and expense schedule is required for applications on properties that earned rental income in 2025, except residential properties with six or fewer units and no nonresidential space. See below for the appropriate income and expense form to file:

- Use Form TC201 if the property produced rental income in 2025 unless one of the following income and expense forms is required:
- Use Form TC203 for residential and commercial cooperatives and condominiums.
- Use Form TC208 for hotels and motels.
- Use Form TC214 for department stores, public parking garages and lots, and theaters where the Applicant is the business operator or a related person. If the Applicant operates such a business in part of the property, and rents part of the property, attach both Form TC201 and Form TC214. Form TC214 is not required for department stores with less than 10,000 gross square feet of retail space.

An income and expense schedule is not required if:

- The property produced no rental income in 2025;
- Applicant's operation began after July 1, 2025, unless the prior operator was a related person;
- Property is exclusively residential with six or fewer apartments and NO nonresidential space; or
- Property is used by the owner or a related person operating a business at the property such as a factory, bank, club, nursing home or office for which Form TC214 is not required.

**PART 3. REPRESENTATION/CONTACT INFORMATION.** Applicants may designate themselves or any other person or firm as the authorized representative to be contacted by the Tax Commission about the application and to appear at the hearing. 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 at any time, you must file Form TC155.

**PART 4. EXEMPTION CLAIM.** See "WHO SHOULD USE THIS FORM?" and "WHO SHOULD NOT USE THIS FORM?" for what exemption claims may be filed on this Form TC106.

## PART 5. REQUEST TO CHANGE TAX CLASS.

**Inspection.** If you are filing TC106 to request a tax class change, your application will be referred to the Finance Dept. for a physical inspection. A Finance Dept. assessor will contact the representative named in Part 3 to arrange for inspection of the property. If Finance has not arranged an inspection before April 24, contact the Tax Commission immediately by e-mailing [tcinfo@oata.nyc.gov](mailto:tcinfo@oata.nyc.gov), or risk denial of review. **If you do not make the property available for inspection, your request for a tax class change will be denied.**

**PART 6. SALE, DEMOLITION OR CONSTRUCTION AFTER JANUARY 5, 2024.** If you do not answer both questions in Part 6, your application will not be reviewed by the Tax Commission.

### Definitions for purposes of Part 6:

Construction or major alteration. Construction or major alteration work includes any work that (a) increases the enclosed floor area or cubic content of a building, (b) renovates a substantially vacant building (c) converts the use of one or more floors of a building, such as from office to residential use, (d) completes renovation, or tenant installations affecting at least 25% of a building's area, (e) installs or replaces HVAC, elevators, electric wiring or plumbing, (f) replaces at least one of the exterior faces of the building, or (g) costs or is expected to cost an amount that equals or exceeds the tentative total actual assessment under review.

Demolition. Demolition is any work involving the dismantling, razing or removal of all of a building or structure, or the dismantling, razing or removal of structural members, floors, interior bearing walls, and/or exterior walls or portions thereof.

**PART 9. HEARING REQUEST.** If an in-person hearing is scheduled, a person having direct personal knowledge about the use of the property should attend. In-person hearings are granted for requests for reclassification and nonprofit exemption claims. In-person hearings on nonprofit exemptions will be conducted only in Manhattan. In-person hearings on reclassification claims may be requested in any borough but will be granted only as time and Tax Commission resources allow. Claims relating to J51, ICIP or 421a exemptions will be reviewed on papers submitted; no in-person hearing will be scheduled.

**PART 10. VALUATION CLAIM.** You must complete Part 10 to claim that the assessed value, before any exemption, is excessive. Do not file a separate Application for Correction on Form TC101, TC105, TC108 or TC109. You must attach an explanation of the basis for your claimed market value and submit any relevant factual information.

**PART 13. APPROXIMATE GROSS FLOOR AREA.** Where floor area is called for, state the approximate gross floor area to the best of your knowledge and ability. The measurement should be from exterior wall to exterior wall for each floor.

If, in connection with a request for reclassification, you are claiming that Finance Dept. records of gross floor area are incorrect, you must submit an architect's or engineer's calculations or other suitable proof.

**PART 14. WHO MAY SIGN?** Applications are not valid unless signed by: (i) the Applicant identified on the application; (ii) the Applicant's fiduciary; or (iii) an authorized agent. If the Applicant is a corporation, an officer authorized to act for the corporation may sign and must state his or her title, such as president or treasurer. A general partner may sign for a partnership. A member or manager of, or individual officer of, a limited liability company may sign for the company. Any other agents, including but not limited to attorneys, members of the board of directors, organization members, corporate employees, and tax or property managers, may sign only if the agent BOTH: i) has personal knowledge of the facts reported on the application (knowledge based on conversations with the owner and/or review of books and records alone does not constitute personal knowledge); AND ii) attaches BOTH a notarized power of attorney and Form TC244 Agent's Statement of Authority and Knowledge. Unless the property is in tax class one, the person who signs also must acknowledge the signature in person before a notary public.

**Documentation of fiduciary's authority to sign.** When a fiduciary, such as an executor, administrator, trustee, guardian, or conservator, signs the application, the fiduciary may be required to attach documentation of authority. **See Form TC200 instructions.** For example, executors must attach a photocopy of letters testamentary with the court seal visible. **Letters testamentary must either be issued within the past five years or a certificate that such letters still are in effect must be provided.**

**Supplemental affidavits.** Use a supplemental affidavit, Form TC159, to provide additional information, to correct any information that is misstated in the application or attachments, or to furnish required information omitted from the application. See Forms TC600 and TC159.

**Judicial review of your assessment.** If you have filed Form TC106 but received no offer or did not accept an offer, you may commence a proceeding under Article 7 of the Real Property Tax Law. The proceeding must be commenced before October 25, 2026 (that is, no later than October 24, 2026). For more information, refer to TC707 Judicial Review of Assessments. Alternatively, if you claim a complete exemption for a nonprofit organization under section 420-a of the Real Property Tax Law, you may be entitled to commence a proceeding under Article 78 of the Civil Practice Law and Rules within four months after May 25, when the assessment for the 2026/27 tax year is deemed final.

As a condition of accepting any offer granting an exemption in whole or in part, changing the tax class or reducing the assessed value, you must agree not to commence or continue litigation regarding the assessment or exemption.

YEAR 2026/27	BOROUGH	BLOCK	LOT	GROUP #	<input type="checkbox"/> High Value <input type="checkbox"/> Copy	REVIEWED BY
-----------------	---------	-------	-----	---------	--	-------------



**TAX COMMISSION OF THE CITY OF NEW YORK**  
**1 Centre Street, Room 2400, New York, NY 10007**  
**APPLICATION FOR CORRECTION OF ASSESSMENT**  
**EXEMPTION OR RECLASSIFICATION CLAIMS**

TC106  
2026/27

(DO NOT USE FOR STAR, SR. CITIZEN, DISABLED, VETERAN OR CLERGY EXEMPTIONS.)  
 READ TC106 INSTRUCTIONS AND TC600 BEFORE YOU BEGIN. ANSWER ALL QUESTIONS MARKED ◆.  
 NOTE: a \$175 FEE MAY BE REQUIRED. SEE INSTRUCTIONS. DO NOT PAY THE FEE WITH THIS APPLICATION.

**1. PROPERTY IDENTIFICATION - A separate application is required for each tax lot, except condominiums.**

BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	BLOCK	LOT	ASSESSMENT YEAR 2026/27
---	-------	-----	----------------------------

FULL ADDRESS OF PROPERTY (WITH ZIP CODE)

◆ Does Applicant own other lots on same block?        (Y/N) If YES, list lots: \_\_\_\_\_

**CONDOMINIUMS:** If this application covers more than one lot, list each range in numerical order across the page.

From lot 1	To lot -	From lot 2	To lot -	From lot 3	To lot -	From lot 4	To lot -
---------------	-------------	---------------	-------------	---------------	-------------	---------------	-------------

Additional ranges listed on pages \_\_\_\_\_ Condominium number \_\_\_\_\_

**UTILITY PORTION OF ROLL:** Identification No. \_\_\_\_\_ Billing No. \_\_\_\_\_

**2. APPLICANT- Must be an owner or other person directly affected by the assessment, not an officer, director or other representative. See instructions.**

NAME OF APPLICANT: \_\_\_\_\_

- ◆ Is Applicant the owner/title holder of entire property?        (Y/N)
- ◆ Is Applicant a tenant of entire property who pays all property charges and has the right to protest the assessment?        (Y/N). If YES provide lease information on Form TC200 or TC201.
- ◆ If not the owner or tenant of the entire property, describe Applicant's relationship to property: \_\_\_\_\_ AND submit Form TC200 with this application. **NOTE: IF TC200 IS NOT FILED WHEN REQUIRED, your application WILL NOT BE REVIEWED.**
- ◆ Does Applicant receive any rental income from the property?        (Y/N), If YES, file Form TC200 or Form TC201 as required. See instr.

**3. REPRESENTATION/CONTACT INFORMATION - Complete this section even if you will represent yourself.**

PHONE NO. (      ) _____ - _____	FAX NO. (      ) _____ - _____	
NAME OF INDIVIDUAL OR FIRM TO BE CONTACTED	TITLE (IF INDIVIDUAL)	GROUP #, IF ANY
FULL MAILING ADDRESS WITH ZIP CODE	EMAIL ADDRESS	

The individual listed is:  Applicant or officer of Applicant  Attorney  Other: describe: \_\_\_\_\_

**4. EXEMPTION CLAIM – SEE INSTRUCTIONS (NOT FOR STAR, SR. CITIZEN, DISABLED, VETERAN OR CLERGY EXEMPTIONS.)**

TYPE OF EXEMPTION REQUESTED (e.g., nonprofit, 421a, ICIP, J51) describe: \_\_\_\_\_

- ◆ a. i) Did Finance Dept. revoke a pre-existing exemption or deny an exemption in full or in part **for the 2026/27 tax year?**        (Y/N).  
 ii) Did you apply to the Finance Dept. for an exemption for the 2026/27 tax year?        (Y/N). If YES, you must attach copy of application and all attachments.

If YES to EITHER i) or ii), you **MUST ATTACH** a copy of all notices received from the Finance Dept. revoking or denying an exemption in whole or in part for the 2026/27 tax year, including a Notice of Property Value removing an exemption. If your application relates to a 421a, J51 or ICIP exemption you also **MUST ATTACH** a copy of your Certificate of Eligibility or Certificate of Continuing Use. See instructions.

**IF NO TO BOTH i) and ii), DO NOT FILE THIS APPLICATION. See instructions.**

- ◆ b. Are you claiming exemption for the entire (100%) property?        (Y/N). If NO, enter the percentage of property claimed as EXEMPT:        % and explain how the percentage is calculated: \_\_\_\_\_
- ◆ c. Is Applicant exempt from federal income tax?        (Y/N) If YES, enter IRC section \_\_\_\_\_ and enter Taxpayer ID#: \_\_\_\_\_

**5. REQUEST TO CHANGE TAX CLASS – Answer items a, b and c.**

a. Current Tax class (1, 2, 3 or 4): \_\_\_\_\_ b. Requested tax class (1, 2, 3 or 4): \_\_\_\_\_ c. Number of residential units: \_\_\_\_\_

**6. SALE, DEMOLITION OR CONSTRUCTION AFTER JANUARY 5, 2024 (You must answer both questions.)**

- ◆ Since January 5, 2024, has the property or an interest in it been bought, sold, transferred or placed under contract of sale?        (Y/N)  
 If YES, submit Form TC230. If transfer or contract is between related parties, Form TC200 may be submitted instead.
- ◆ Since January 5, 2024, has there been any construction, demolition or major alteration, or have plans for demolition or construction of a new building been filed with the Buildings Dept.?        (Y/N). If YES, submit Form TC200.

**7. THE FILING DEADLINE IS MARCH 2, 2026 (tax class 2, 3 & 4) or MARCH 16, 2026 (tax class 1). Certain exceptions apply. See Instructions.**

**8. ATTACHMENTS - List all schedules and documents attached. Number the pages.**

If rented, submit Forms TC200, TC201, TC203 or TC214 as appropriate. See instructions.

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



**9. HEARING REQUEST - Indicate preference. Choose only one of a, b or c.**

- a.  Review claim on papers submitted without an in-person hearing (**required for 421a, ICIP or J51 exemptions**) OR
- b.  In-person hearing on **nonprofit exemption claim** in Manhattan OR
- c. In-person hearing on **classification claim** in:  Bronx  Brooklyn  Queens  Staten Island  Manhattan

DATE RECEIVED

Signer's initials \_\_\_\_\_ You must initial this page if you do not use a two-sided application form.

**10. VALUATION CLAIM – Complete this Part to request a reduction in the total actual assessment (before any exemption)**

a. Tentative actual assessed value of entire property from Notice of Property Value	a. \$ _____
b. Applicant's estimate of market value of entire property	b. \$ _____
c. Requested assessment = line b x applicable assessment ratio 6% (.06) or 45% (.45) (The assessment ratios are 6% for tax class 1 and 45% for tax classes 2, 3 and 4.)	c. \$ _____
d. Market value of land as if unimproved (if relevant)	d. \$ _____
e. Market value added by construction or alteration during past two years	e. \$ _____

If making a valuation claim, you must attach an explanation of the basis for the estimated market value above and attach supporting information.

Applicant reserves the right to a lower assessment ratio in a proceeding for judicial review.

**11. PROPERTY DESCRIPTION AS OF JANUARY 5, 2026**

NUMBER OF BUILDINGS	NUMBER OF STORIES ABOVE GRADE	YEAR OF CONSTRUCTION	YEAR OF PURCHASE
NUMBER OF DWELLING UNITS	NUMBER OF RETAIL UNITS	NUMBER OF VEHICLE PARKING SPACES Indoor: _____	Outdoor: _____

**12. PROPERTY USE AS OF JANUARY 5, 2026 – Describe all uses of the property (See instructions)**

◆ Describe occupancy on January 5, 2026:

Applicant or related person(s) uses the entire property for its own purposes.

Applicant or related person(s) uses the following location in building/condo unit(s) for its own purposes: \_\_\_\_\_

Property is rented to other persons. If rented in whole or in part you must file Form TC201.

Property is 100% vacant

◆ DESCRIBE ALL USES AS OF JANUARY 5, 2026 BY LOCATION IN THE PROPERTY (residential, office, retail, house of worship, storage, etc. Include all exempt and non-exempt uses of the property. State whether use is by Applicant, a related person or unrelated person. Attach additional sheets if necessary.

FLOORS 3 - \_\_\_\_\_

SECOND FLOOR \_\_\_\_\_

FIRST FLOOR \_\_\_\_\_

BASEMENT \_\_\_\_\_

OUTDOOR/OTHER SPACE (e.g., cell tower/telecom equipment; signage, generators) \_\_\_\_\_

**13. APPROXIMATE GROSS FLOOR AREA AS OF JANUARY 5, 2026. Attach additional sheets if necessary.**

Floor	All uses (above grade)	Residential	Retail	Offices	Other (describe for each floor)
FLOOR 3 -	sq.ft.	sq.ft.	sq.ft.	sq.ft.	sq.ft.
SECOND FLOOR	sq.ft.	sq.ft.	sq.ft.	sq.ft.	sq.ft.
FIRST FLOOR	sq.ft.	sq.ft.	sq.ft.	sq.ft.	sq.ft.
BASEMENTS	sq.ft.	sq.ft.	sq.ft.	sq.ft.	sq.ft.
TOTAL AREA	sq.ft.	sq.ft.	sq.ft.	sq.ft.	sq.ft.

**14. SIGNATURE/OATH (must be notarized unless property is in tax class 1)**

This application must be signed by an individual having personal knowledge of the facts who is: the Applicant, an officer of a corporation, a general partner of a partnership, or a member or manager of a limited liability company (LLC), which corporation, partnership or LLC is the Applicant, or a general partner or member or manager of the Applicant, or a fiduciary or agent. See Instructions. Failure to properly identify the signer may result in dismissal of your application.

PRINT CLEARLY THE NAME OF PERSON SIGNING \_\_\_\_\_ AND check one of boxes (i) – (vii) below.

Signer is:

(i)  Applicant named in Part 2. (check this box ONLY if the Applicant is an individual)

(ii)  Officer of corporate Applicant or Condominium Board of Managers, named in Part 2. Title: \_\_\_\_\_

(iii)  General partner of partnership Applicant named in Part 2.

(iv)  Member or manager of, or individual officer of, LLC Applicant named in Part 2. Title: \_\_\_\_\_

(v)  An attorney, employee, property manager or other agent for the Applicant. (**If this box (v) is checked, a notarized Power of Attorney AND Form TC244 must be attached to this application or your application will be dismissed.**)

(vi)  Fiduciary. Describe fiduciary relationship to Applicant \_\_\_\_\_  
**(See TC600 and TC200 for when documentation of authority must be attached.)**  
If signing as fiduciary for a corporation, partnership or LLC, enter name of entity: \_\_\_\_\_

(vii)  An officer, general partner, or member or manager of an entity that is the general partner or manager of the Applicant.  
Enter name of entity, relationship to Applicant and signer's title: Name of entity \_\_\_\_\_

Relationship to Applicant \_\_\_\_\_ Signer's Title \_\_\_\_\_

**OATH** 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.

Signature of Signer: \_\_\_\_\_ Date: \_\_\_\_\_

Unless the property is in tax class 1, the signer must appear and acknowledge the signature before a notary.

**Sworn to before me:**

Signature of Notary: \_\_\_\_\_

County: \_\_\_\_\_ State: \_\_\_\_\_ Date: \_\_\_\_\_

NOTARY STAMP