



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

**TC106CV**  
**2025/26**

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

**BEFORE BEGINNING THIS FORM, READ TC600PE AND ALL THE INSTRUCTIONS ON THE BACK OF THIS FORM. COMPLETE ALL PARTS AND ANSWER ALL QUESTIONS. THIS APPLICATION MUST BE RECEIVED BY THE TAX COMMISSION BY MAY 31, 2025. YOU MUST ATTACH A COPY OF THE APPLICATION FOR EXEMPTION THAT YOU FILED WITH THE DEPARTMENT OF FINANCE, AND A COPY OF ANY NOTICE DENYING OR REVOKING AN EXEMPTION.**

**1. PROPERTY IDENTIFICATION**

BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	BLOCK	LOT	ASSESSMENT YEAR 2025/26
---	-------	-----	----------------------------

Type of Residence (check one):  
 1-, 2-, 3-family dwelling or condominium unit  
 Cooperative unit. Enter apartment # \_\_\_\_\_  
 Other (please specify): \_\_\_\_\_ What percentage of space at the property is used as your primary residence? : \_\_\_\_\_ %  
 FULL ADDRESS OF PROPERTY INCLUDING ZIP CODE AND APARTMENT NUMBER: \_\_\_\_\_

**2. OWNER INFORMATION - The applicant must be an owner using the property as their primary residence.**

Name of owner \_\_\_\_\_ Date of purchase \_\_\_\_\_  
 Social Security Number \_\_\_\_ -- \_\_\_\_ -- \_\_\_\_ Date of Birth \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
 Yes  No  This property is my primary residence.

**3. CONTACT INFORMATION FOR APPLICANT/OWNER**

PHONE NO. \_\_\_\_\_ NAME OF PERSON TO BE CONTACTED \_\_\_\_\_  
 MAILING ADDRESS \_\_\_\_\_ EMAIL ADDRESS \_\_\_\_\_

**4. VETERAN'S EXEMPTION CLAIM See instructions- only certain kinds of military service are eligible.**

I am: (check one):  
 a veteran  
 a spouse of a veteran,  
 registered domestic partner of a veteran  
 un-remarried surviving spouse or domestic partner of a veteran or member of the armed services killed in action  
 parent of a member of the armed services killed in action.  
 The dates of eligible period of service were \_\_\_\_\_. **LEAVING THIS BLANK WILL RESULT IN AUTOMATIC DENIAL. No appeal will be reviewed without the required proof showing the dates of military service and the nature of that service.**  
**Proof attached (check whichever is applicable):**  
 For Basic Veteran or Combat Veteran – copy of DD214 or separation papers for each veteran.  
 For Disabled Veteran - copy of Veterans Administration letter documenting disability rating for each disabled veteran.  
 Copy of application to the Finance Department seeking this exemption.  
 Copy of the Finance Department's denial or revocation notice. The denial reason was \_\_\_\_\_  
 The type of proof attached is (Please identify exactly what documents you are including) \_\_\_\_\_  
**YOU MUST HIGHLIGHT THE SECTION(S) OF THAT PROOF THAT ESTABLISH YOUR ELIGIBLE PERIOD OF SERVICE. LEAVING ANY PARTS OF THIS SECTION BLANK WILL RESULT IN AN AUTOMATIC DENIAL OF YOUR APPEAL.**

**5. CLERGY EXEMPTION CLAIM See instructions for eligibility. PROPERTIES OWNED BY A TRUST ARE NOT ELIGIBLE.**

**Proof attached (check whichever is applicable): No appeal will be reviewed without the required proof.**  
 Copy of verification letter from clergy employer.  
 If the clergy member is inactive, a physician's statement, and proof from prior clergy employer.  
 Copy of your clergy spouse's death certificate, proof from spouse's clergy employer, and a copy of either a government-issued ID or a marriage certificate.  
 Copy of application to the Finance Department seeking this exemption.  
 Copy of the Finance Department's denial or revocation notice. The denial reason was \_\_\_\_\_

**6. ATTACHMENTS - List all documents attached. Number the pages.**

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

**7. 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. A copy of the power of attorney 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: \_\_\_\_\_  
 The signer **must** appear and acknowledge the signature before a notary.  
 Sworn to before me:  
 County \_\_\_\_\_ State \_\_\_\_\_ Date: \_\_\_\_\_  
 Signature of person administering oath \_\_\_\_\_

**NOTARY STAMP**

## **INSTRUCTIONS**

**You cannot use this form to protest the assessed value of your property or to protest a denial or revocation of any other exemption.** If: (i) you applied for a Veteran's or Clergy exemption and the Department of Finance sent you a letter stating that you are NOT eligible to receive the exemption you applied for, or (ii) you had such an exemption and the Department of Finance has revoked it for the 2025/26 tax year, you can protest that denial or revocation by submitting this application to the New York City Tax Commission.

You can mail or deliver by hand this application to the Tax Commission's office at 1 Centre Street, Room 2400, New York, NY 10007, or to one of the Department of Finance business centers. Emailing your application and/or attachments is not allowed.

**Your application must be received by May 31, 2025.** If the notice you received from the Department of Finance denying or revoking a Veteran's or Clergy exemption for your property for the 2025/26 tax year was dated after May 1, 2025, you can file form TC106CV to request Tax Commission review within 30 days of the date of the Finance notice.

**FAILING TO ANSWER A RELEVANT QUESTION OR PROVIDE REQUIRED PROOF MAY RESULT IN AN AUTOMATIC DENIAL OF YOUR APPEAL.**

**FOR BOTH THE VETERAN'S AND CLERGY EXEMPTION-You must address the reason Finance denied or revoked your exemption. For example, if Finance's denial was based on their finding that you did not serve during an eligible period, you must demonstrate why that was incorrect, with proof.**

**SECTION 1** - Your Borough, Block and Lot can be found on the letter you received from the Department of Finance.

**SECTION 2** - Your Social Security Number and Date of Birth are required. Your Social Security Number will not be disclosed.

### **SECTION 4 – VETERAN'S INFORMATION**

Indicate by checking the appropriate box if one or more of the owners listed in Section I is a veteran, or spouse, registered domestic partner, un-remarried widow, widower of a veteran, or a parent of a member of the armed forces killed in action. A "Veteran" for this purpose includes only former members of the United States armed forces or the Merchant Marines (during World War II) or recipients of expeditionary medals.

Only service during certain periods of conflict is eligible: World War I - April 6, 1917 - November 11, 1918; World War II - December 7, 1941 - December 31, 1946; Korean War- June 27, 1950 - January 31, 1955; Vietnam War February 28, 1961 - May 7, 1975; Persian Gulf War Beginning August 2, 1990; Global War on Terror Beginning October 7, 2001. If you checked yes to any of the boxes and the member of the armed services served during one of these periods of conflict, you must submit a copy of the DD-214 or separation papers for each veteran. "Combat zone" refers to a location of active combat, such as Iraq. Veterans who served during a period of conflict but who were stationed in non-combat areas (for example, a soldier who was in the service during the Vietnam War dates but who was not stationed in Vietnam) should check "No." If you checked Yes, you must indicate the combat zone in which you served. "Disabled" refers to a Veterans Administration designation. You must submit a copy of a Veterans Administration letter for each veteran documenting the disability rating. You can obtain your disability rating from the US Department of Veterans Affairs by calling 1-800-827-1000. NOTE-The exemption is not available for Cold War service.

**YOU MUST SPECIFY THE DATES OF SERVICE YOU BELIEVE MAKE YOU ELIGIBLE, IDENTIFY THE PROOF YOU ARE PROVIDING, AND HIGHLIGHT WHERE ON THAT PROOF THOSE DATES ARE DOCUMENTED.**

**LEAVING ANY PORTION OF SECTION 5 BLANK WILL RESULT IN AN AUTOMATIC DENIAL OF YOUR APPEAL.**

### **SECTION 5 – CLERGY INFORMATION**

A member of the clergy is defined as belonging to any religious denomination. The clergy member must:

- (1) perform work assigned by the denomination to which he/she belongs, as their principal occupation; or
- (2) be unable to perform such work due to illness or impairment; or
- (3) be over the age of 70.

Proof of employment must be on letterhead. If the member of the clergy is deceased, the surviving spouse or registered domestic partner may be eligible for a tax reduction for the house the couple shared, as long as the spouse or domestic partner has not remarried. You must submit a letter of reference from the clergy's employer. If the clergy member is inactive or deceased, you must also submit: a physician's statement as to the reason for inactivity; a copy of a government-issued ID; or a copy of your marriage certificate and a copy of your spouse's death certificate. Any exemption granted on appeal would be for the 25/26 tax year only; you must contact Finance to ask about future eligibility.

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