

YEAR 2026/27	BOROUGH	BLOCK	LOT	GROUP #	REVIEWED BY
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TAX COMMISSION OF THE CITY OF NEW YORK
1 Centre Street, Room 2400, New York, NY 10007

TC155
2026/27

AMENDMENT OF APPLICATION

INSTRUCTIONS: File this form to: (i) change the representative named in the original application for correction of an assessment, including a change to self-representation, (ii) to substitute a new applicant for the original applicant; or (iii) to make another procedural change. Check the appropriate change below, provide the information or documents requested, and sign as indicated. Do not use this Form TC155 to submit factual information or documents to support your claims; use Form TC159 instead.

1. INFORMATION FROM ORIGINAL APPLICATION AND HEARING SCHEDULE - This part must be completed in all cases.

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

REPRESENTATIVE NAMED ON ORIGINAL APPLICATION (if any):

HEARING DATE ____/____/____ CALENDAR PAGE _____ HEARING OFFICER _____

2. CHANGE REPRESENTATIVE – Complete this part only if changing the representative on the original application or to designate a representative if none was named on the original application.

☐ **The designation of representative in the original application, if any, is hereby revoked.** The new representative is named here. The change will only affect future actions by the Tax Commission. Scheduled hearings will not be rescheduled, and any resulting loss of notice is at the applicant's risk. Provide the information requested here about the new representative. **The applicant must sign below to change the representative.**

PHONE NO. (____) _____ FAX NO. (____) _____

NAME OF INDIVIDUAL OR FIRM TO BE CONTACTED _____ GROUP #, IF ANY _____

MAILING ADDRESS _____

The person listed is: ☐ The applicant ☐ An attorney ☐ A paid representative ☐ Other _____

3. CHANGE APPLICANT – Complete this part only if a new applicant is being substituted

☐ **A new applicant is substituted for the original applicant.** If the applicant had standing when the initial application was filed, the application remains valid to establish jurisdiction for a judicial proceeding despite a subsequent transaction causing the original applicant to lose standing. See Form TC200 instructions. When a transfer occurs between the filing and the hearing, the transferee must be substituted for the original applicant to obtain review of the application. When a transfer occurs after the hearing and before an offer is accepted, the transferee must be substituted to request a re-offer, unless the transferor's time to file a petition expired before the transfer and a petition was not filed. Attach to this Form TC155 a completed application by the new applicant. Include Form TC230 *Sale Statement*, or Form TC200, and supporting documents where applicable. If the original applicant lacked standing, the defect cannot be cured by a change of applicant after the filing deadline. **When the transfer occurs on or after July 1, consent of the original applicant who sells the property to substitute a new applicant is required by signing below.** Describe below the relationship between the original and new applicant, including family relationships, any form of common control among business entities, and any continuing agreement to share control or proceeds from assessment review proceedings:

4. SIGNATURE: REQUIRED FOR APPLICANT'S CHANGE OF REPRESENTATIVE (Part 2) or FORMER APPLICANT'S CONSENT TO SUBSTITUTION for transfers on or after July 1 (Part 3)

Print name of person signing: _____

Signer is: ☐ The person who signed the original application ☐ Officer of corporation applicant ☐ Member or manager of limited liability company applicant

☐ Partner of partnership applicant ☐ Other. Explain and attach proof of authorization: _____

DATE _____ SIGNATURE _____

5. WITHDRAW A PERSONAL HEARING REQUEST, APPLICATION, CLAIM, OR RAISE CLAIMED VALUE

☐ **Applicant withdraws request for personal hearing.** If you requested a personal hearing, but now wish to have your application reviewed on the papers submitted, you may withdraw the hearing request before the scheduled hearing date.

☐ **Applicant withdraws the application.** A withdrawn application is deemed never to have been filed; and no proceeding for judicial review can be commenced. If you received a notice of duplicate applications, you may sign and return that notice to withdraw your application and clear the other application for review. For this purpose, your withdrawal on this form must be received by the Tax Commission by the date specified in the duplicate notice. Use this form if the duplicate notice is unavailable or your withdrawal is for another purpose.

☐ **Applicant withdraws a claim. State the claim withdrawn here.**

☐ **Applicant increases the claimed value. State the higher claimed value here.**

SIGNATURE OF REPRESENTATIVE (OR APPLICANT IF NO REPRESENTATIVE HAS BEEN DESIGNATED) REQUIRED TO WITHDRAW HEARING REQUEST, APPLICATION, CLAIM, OR RAISE CLAIMED VALUE (Part 5)

REPRESENTATIVE NAMED IN ORIGINAL APPLICATION. Print name of person signing: _____

DATE: _____ SIGNATURE: _____