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

TC166
2025/26

RELATED TAX LOTS FORMING A UNIT FOR CONSOLIDATED REVIEW

INSTRUCTIONS: You must notify the Tax Commission if you want two or more non-condo tax lots, operated as an economic unit or otherwise related for purposes of valuation, to be reviewed together as a consolidated unit. The lots must be contiguous or near one another and under common ownership or control. The Tax Commission will provide you with a 2024 List of Related Tax Lots informing you of the units for consolidated review that you or your firm reported in 2024. File a marked copy of that list on or before **March 25, 2025** to notify the Tax Commission of the related lots on which you seek consolidated review in 2025. Failure to file the marked list or TC166 will result in deletion from our records of consolidated units reported in 2024. In addition, file a separate Form TC166 on or before **March 25, 2025** to report each **new** consolidated unit of related lots. If a consolidated income and expense statement was filed in 2025, the covered lots must be on the marked 2024 list or on Form TC166. File an application for every related lot within a unit to obtain a consolidated hearing and review. File TC166 separately; do not attach it to an application form. If you use TC166 to report related lots, check the appropriate boxes below to indicate the status of the unit as new, the same as 2024, or changed. **NOTE:** You may be asked to explain changes to the consolidated group. Non-filing, late filing or mistakes in the tax lots identified as a unit may result in denial or deferral of review if consolidated review is required. Sign and date the form below. Make a copy and present it when filing the original to obtain proof of filing.

Do not include any condominium lots on Form TC166 or your marked 2024 List of Related Tax Lots. Condominium hearings are scheduled according to the condominium number assigned by the Department of Finance, not TC166. Delete all condominium lots when you mark your 2024 List of Related Tax Lots.

PRINT NAME OF REPRESENTATIVE:	GROUP #, IF ANY

Name of property as a whole, if any _____

Are all lots contiguous? (Yes or No) _____ (To be contiguous, parcels must have a common boundary of at least 12" and not be separated by streets or other property). *If not contiguous, answer the following question and show location of lots on a diagram or map attached:*

Are all lots on the same block? (Yes or No) _____ Are all lots on adjacent blocks? (Yes or No) _____

BOROUGH	BLOCK	LOT	BOROUGH	BLOCK	LOT

IS THIS CONSOLIDATED UNIT NEW IN 2025, OR THE SAME AS OR DIFFERENT FROM 2024?

☐ This is a new consolidated unit of related lots for this firm in 2025.

☐ This consolidated unit is the same as in 2024.

☐ This consolidated unit has changed in 2025 from 2024.

☐ Additional lots are listed on attached copies of this form. This is page _____ of _____.

Signature _____ Date _____/_____/_____

Tax Commission use:	UNIT #
Date _____/_____/_____ Name _____	