

2025/26



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

TC244
2025/26

AGENT'S STATEMENT OF AUTHORITY AND KNOWLEDGE
Attach this form to an application. It is not valid if filed separately.

INSTRUCTIONS: This form is a required attachment to an application for correction when the application is NOT signed by the Applicant or by an officer, general partner or manager of an Applicant that is a corporation, partnership or limited liability company. **IF YOU ARE SIGNING AS AN ATTORNEY-IN-FACT, PROPERTY MANAGER, EMPLOYEE OR OTHER AGENT FOR THE APPLICANT, YOU MUST ATTACH THIS FORM AND A VALID POWER OF ATTORNEY TO THE APPLICATION.** If you are signing as a fiduciary, see Form TC600 and Form TC200INS.

PROPERTY AND AGENT IDENTIFICATION

BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	BLOCK	LOT	ASSESSMENT YEAR 2025/26
APPLICANT			
AGENT'S NAME			
FIRM AFFILIATION			
ADDRESS			

Authority. The agent named above and signing the application must have a valid power of attorney signed by the owner or other Applicant effective not later than the date the application is signed. A legible complete photocopy must be attached to this form. The power of attorney must name the agent, indicate the date that it was signed and be effective to authorize the agent to sign an application for the property identified above for the 2025/26 tax year. The Applicant's signature on the power of attorney must be acknowledged before a notary public, unless it is for use with an application for class one property and was signed by the Applicant within the past year. By signing the application, the agent affirms that the agent has no knowledge or notice that the power of attorney has been revoked, repudiated or terminated.

Authorization attached:

- 1. Power of attorney for assessment review purposes only. **A statement of the agent's basis of personal knowledge of the facts must be provided below or on an attachment.**
- 2. Other Power of attorney. **A statement of the agent's basis of personal knowledge of the facts must be provided below or on an attachment.**

Name of person who signed the power of attorney _____ Date signed _____

Signer of power of attorney is:

- The Applicant.
- Officer of condominium board of managers.
- Officer of corporate Applicant. Enter both name of corporation: _____ and officer's title: _____
- General partner of partnership Applicant or manager or member of limited liability company (LLC) Applicant.
- Officer of corporate general partner or officer of corporate LLC manager or member. specify name of corporation and officer's title: Corp.'s Name: _____ Title: _____
- An attorney, employee, manager or other agent. If the power of attorney is signed by an agent, that agent must have a power of attorney. Complete the **Authority** section of a second copy of this form. Attach the form and a legible copy of the signer's power of attorney.

◆ **Basis For Knowledge. ALL QUESTIONS BELOW MARKED WITH A ◆ MUST BE COMPLETED OR THE APPLICATION WILL BE DISMISSED.** The person signing the application must have personal knowledge of the facts stated in the application (including the property description, use, income and expenses and all attachments.) Failure to adequately describe the basis for the agent's personal knowledge of those facts may result in dismissal of the application.

- ◆ Date agent or agent's firm last inspected the property: ____/____/____
- ◆ Inspection done by (name and affiliation): _____
- ◆ Did agent or agent's firm manage the property, collect rents and pay expenses in 2024? ____ (Y/N) If NO, you must specify the basis for agent's personal knowledge of the facts. Provide as much detail as possible. (**NOTE:** Interview with the property owner or property manager and/or review of books and records is **NOT** sufficient. Tax Comm. Rule §3-02(k)(3)): _____

