



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

TC600PE  
2025/26

## **PERSONAL EXEMPTION APPEALS**

Property owners who believe that they are entitled to a personal exemption – Basic or Enhanced STAR, the Senior Citizens Homeowners’ Exemption (“SCHE”), the Disabled Homeowners’ Exemption (“DHE”), the Clergy Exemption, or the Veterans’ Exemption - must have first applied to the City’s Department of Finance (“Finance”).

You can only appeal to the Tax Commission if Finance has denied an application for a personal exemption, or revoked an exemption which you had.

Seeking a Basic or Enhanced STAR Exemption? Use TC106S-2025/26.

Seeking a Senior or Disabled Homeowners’ Exemption? Use TC106A-2025/26.

Seeking a Clergy or Veterans’ Exemption? Use TC106CV-2025/26.

If there is more than one owner of your property for a STAR, Senior or Disabled exemption, additional owners must fill out the TC106Supp-2025/26.

Those forms have detailed instructions about what your application must include, such as proof of income and proof of age. Failing to include required proof or to answer all relevant questions can result in an automatic dismissal. Using the wrong Tax Commission form, or a form from any other year can result in an automatic dismissal. Your appeal must be signed and notarized, and must include copies of your exemption application to Finance, and a copy of Finance’s denial or revocation notice. You must respond to Finance’s reason for denying or revoking the personal exemption in your appeal; for example, if you were denied because Finance states that you have claimed another property as your primary residence, you must respond to that. Complete every part of the appeal form, and attach all the proof required, whether or not you previously provided it to Finance, which is a separate agency. Keep a copy of whatever you submit to the Tax Commission.

Appeals must be received by the Tax Commission by May 31, 2025, unless Finance denies or revokes your exemption after May 1st, in which case you will have 30 days to appeal from the date on Finance’s notice. Appeals cannot be filed by email.

The Tax Commission will review your submissions as quickly as possible, and will send you a determination. There are no in-person hearings for personal exemption appeals. The Tax Commission can only grant an exemption for the one tax year that you are appealing; you should contact Finance about whether an application for the following tax year is needed. Any grants will be communicated to Finance, which is responsible for applying the exemption to your account. The Tax Commission does not control that process or its timing. Questions about renewing your exemption with Finance must be directed to Finance.

Eligibility is determined in accordance with New York State law, and is not a matter of discretion.

An owner’s inability to pay their property tax bill is not a factor in determining eligibility. If you are having trouble paying your property tax bill, contact Finance by calling 311 or through Finance’s website - <https://www.nyc.gov/site/finance/about/contact-us.page>

The reason for including a person on a deed, such as a child, or transferring ownership to a business, is also not relevant.

Only owners who received STAR for the 2015/16 tax year on the property they currently own are eligible to appeal a Finance denial or revocation of that exemption to the Tax Commission; all others must contact New York State. If you did not – for any reason – you are ineligible to appeal a STAR denial or revocation.

Questions? Email the Tax Commission at [tcpersonal\\_exemptions@oata.nyc.gov](mailto:tcpersonal_exemptions@oata.nyc.gov).