



APPLICATION FOR CORRECTION OF ASSESSED VALUE OF
PROPERTY INDICATED ON TAX MAPS BY AN IDENTIFICATION NUMBER

INSTRUCTIONS FOR FORM TC105: Apply on this form if you object to the valuation only; if you also seek Tax Commission review of a classification or exemption claim, make your application on Form TC106 with TC200. Be sure the form is properly signed and notarized. File a photocopy with the original. File only in the Tax Commission's office in Manhattan. It must be received by March 1, 2016. A Tax Commission receipt (Form TC10) is the only proof of timely filing. Submit TC140 at your hearing; list all open proceedings on Form TC140 with index number and year. If you seek review without a personal hearing, attach TC140 to the application. Form TC200 must be attached by an applicant other than the owner of record to establish standing as a person aggrieved. For more information, see Form TC600 How to Appeal A Tentative Assessment and Form TC600A Supplemental Instructions. NOTE: A \$175 fee is required for applications where the 2016/17 assessed value on the Notice of Property Value is \$2 million or more. DO NOT PAY THE FEE WITH THIS APPLICATION. See TC600 for more information

1. PROPERTY IDENTIFICATION - A separate application is required for each property.
BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island) IDENTIFICATION NO. BILLING NO. ASSESSMENT YEAR 2016/17
LOCATION
2. APPLICANT - The applicant must be an owner or other person aggrieved by the assessment. An attorney or agent cannot be the applicant.
Name of applicant
Is the applicant an owner/title holder of the entire tax parcel?
3. REPRESENTATION
PHONE NO. FAX NO.
NAME OF PERSON OR FIRM TO BE CONTACTED GROUP #, IF ANY
MAILING ADDRESS EMAIL ADDRESS
The person listed is: The applicant An attorney Other representative Employee of owner corporation
4. PROPERTY TRANSACTIONS
Was any part of the property rented in 2015?
Have any new improvements been added since January 5, 2014?
Has the property or an interest in it been sold, purchased or transferred since January 5, 2014?
Is the property or an interest in it under contract of sale?
If applicant or a related person operates the property for rental to tenants, attach an income and expense schedule on Form TC201.
If new improvements have been added, describe them in Part 7 if not previously reported.
5. ATTACHMENTS - List schedules and documents attached. Number the pages.
Last page number. Reminder: TC140 is required as an attachment or at your hearing.
6. HEARING REQUEST - Indicate preference. Check only one.
Review on papers submitted without a personal hearing (attach Form TC140)
Personal hearing by Tax Commission President. Personal hearing before entire Tax Commission
DATE RECEIVED

7. DESCRIPTION OF IMPROVEMENTS NOT PREVIOUSLY REPORTED TO THE FINANCE DEPARTMENT		
YEAR BUILT OR INSTALLED	DESCRIPTION	ORIGINAL COST

8. CLAIM OF UNEQUAL OR EXCESSIVE ASSESSMENT

Applicant objects to the assessment on the grounds that it is (a) unequal or (b) excessive because the assessment exceeds the full value of the property or statutory limits on increases, as follows:

- a. Tentative actual assessment \$ _____
- b. Applicant's estimate of market value \$ _____
- c. Requested assessment = line b x 45% assessment ratio \$ _____
- d. Market value of land as if unimproved (optional) \$ _____
- e. Market value added by new improvements during the two years ending January 5 \$ _____

The applicant reserves the right to allege an assessment ratio lower than 45% and seek a lower assessment in a proceeding for judicial review. Do not use this form to claim unlawful assessment, misclassification, or error in determining the amount of an exemption; use Form TC106 with TC200. Set forth information here in support of your market value estimate, attach statement of facts and other documents, or submit at the hearing.

9. OATH	BOROUGH	IDENTIFICATION NO.	BILLING NO.
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This application must be signed by an individual having personal knowledge of the facts who is the applicant, a fiduciary, an agent, an officer of a corporation or a general partner of a partnership or a member or manager of a limited liability company, which legal entity is the applicant, or is a general partner or member or manager of the applicant. If an agent signs, attach a notarized power of attorney and Tax Commission Form TC244. If a fiduciary signs, see Form TC600 for instructions on documentation of authority.

Print name of person signing _____ If signing as an officer, general partner or member or manager of an LLC specify name of entity and person's title:

Name of entity _____ Title _____
 Singer or entity is: The applicant. General partner of partnership applicant. Member or manager of limited liability company applicant.
 An attorney, employee, property manager or other agent. **A notarized power of attorney and Form TC244 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, including all attachments listed in Section 5 above, 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.

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 _____

