



APPLICATION FOR CORRECTION OF ASSESSMENT ON GROUNDS OTHER THAN, OR IN ADDITION TO, OVERVALUATION, INCLUDING CLAIMS OF EXEMPTION OR CLASSIFICATION
FORM TC106 INSTRUCTIONS FOR 2016

Where to get additional forms and information. Copies of Tax Commission forms may be obtained at <http://www.nyc.gov/html/taxcomm>, at the Tax Commission's main office, and at Finance Department Business Centers in each borough. If you have questions about the application procedure, contact the Tax Commission by e-mailing tcinfo@oata.nyc.gov or calling 311. Contact the Finance Department for questions about how your assessment or exemption was determined or general questions about real property tax assessments or exemptions at <http://www1.nyc.gov/site/finance/taxes/property.page> or by calling 311.

Who should use this form? Use this form to apply to the Tax Commission for correction of the tentative real property tax assessment set by the Finance Department for the tax year that will begin on July 1 if you are making claims relating to: (a) classification, (b) eligibility for full or partial exemption, (c) unlawful assessment procedure, (d) the valuation of the taxable portion of a partially exempt property, or (e) the calculation of a partial exemption. Use only one application form for each parcel. Form TC106 may be used for all types of property, including condominiums and utility property.

DO NOT use Form TC106 to apply for Tax Commission review of Finance's denial of a personal exemption such as STAR, Senior Citizen, Disabled, Veteran or Clergy exemptions. Use Forms TC106A, TC106S or TC106CV. If you are filing such an application and also want to apply for a correction of the assessed value of your property, you must SEPARATELY file an application for review for your property.

Do not use Form TC106 if you are claiming only that the assessment is unequal or excessive because the assessment exceeds the full value of the property or statutory limitation on the permissible annual increases, (including erroneous calculation of the transition assessment). If your claim is based on these grounds alone, use Form TC101 for property in classes two or four or Form TC109 for class two or four condominium property. If the property is in class one, use Form TC108. An application on Form TC106 may include a claim of unequal or excessive valuation only if a classification or exemption claim also is asserted.

Do not use Form TC106 if you only intend to object to the assessed valuation of the land or physical increases due to construction or alteration work. These claims should be made on the form for valuation claims, even if the calculation of a partial exemption or the limitations on assessment increases may be affected.

What other forms and instructions are needed? Before you start to complete the form, read TC600 *How to Appeal a Tentative Assessment*. Also obtain Form TC10 Receipt.

TC200 Addendum. Form TC200 must be attached when TC106 is filed. See TC200 Instructions.

One or more of the following also may be required as an attachment to the application:

- TC201 Income and Expense Schedule for Rent Producing Property
- TC203 Income and Expense Schedule for Cooperatives and Condominiums
- TC208 Income and Expense Schedule for a Hotel
- TC214 Income and Expense Schedule for Stores, Theaters, and Parking Sites (where the applicant or a related person operates the business).
- TC230 Sale Statement
- TC244 Agent's Statement of Authority and Knowledge (for applications signed by an agent. See "Who may sign the application?").
- TC309 Accountant's Certification (attachment to Form TC201 for properties assessed at \$1,000,000 or more).

When and where to file. Your application must be received by 5:00 p.m. on March 1, 2016 (or March 15, 2016 if property is in class 1). This deadline is set by law and cannot be waived or extended for any reason. However, if you received a notice from the Finance Department denying or revoking an exemption for your property you can file form TC106 to request Tax Commission review of the exemption within 20 days after the date of the Finance Department notice. Late applications are void. You should bring the completed application forms to the Tax Commission's office in Manhattan or a Finance Department Business Center in any borough before the deadline. **Obtain a date stamped Tax Commission Receipt Form TC10 as proof of timely filing.**

Make two copies. File an original plus one complete copy. Keep a second copy for your records and to use at your hearing.

Filing by mail. Mail the completed Form TC106 to the Tax Commission at 1 Centre Street, Room 2400, New York, NY 10007. **Applications received after the**

deadline will not be accepted even if they were mailed before that date.

Applications may not be filed by fax or e-mail.

Who may sign the application? Applications are not valid unless signed by: (i) the applicant identified on the application; (ii) the applicant's fiduciary; or (iii) an authorized agent. Unless the property is in tax class one, the person who signs also must acknowledge the signature in person before a notary public. If the applicant is a corporation, an officer authorized to act for the corporation may sign and must state his or her title, such as president or treasurer. A general partner may sign for a partnership. A member or manager of a limited liability company may sign for the company. Any other agents, including but not limited to attorneys, directors, organization members, corporate employees, and tax or property managers, may sign only if the agent: i) has personal knowledge of the facts about the property shown on the application. Knowledge based on conversations with the owner of the property does not constitute personal knowledge; and ii) attaches **both** a notarized power of attorney and Form TC244 Agent's Statement of Authority and Knowledge.

Documentation of fiduciary's authority to sign. When a fiduciary such as an executor, administrator, trustee, guardian, or conservator, signs the application, the fiduciary must attach documentation of his or her authority. For example, executors must attach a photocopy of a certificate of letters testamentary with the court seal visible. Letters testamentary must either be issued within the past five years or a certificate that such letters still are in effect must be provided. In the case of a trustee, unless the trust itself holds title, the trustee must attach a copy of the trust agreement (or the pertinent portions thereof if the document is voluminous.)

Representation/contact information. Applicants may designate themselves or any other person as the authorized representative to be contacted by the Tax Commission about the application and to appear at the hearing by stating the person's name, address and telephone number on the application form. Only the designated representative may contact the Tax Commission about the application and the Tax Commission will only contact the designated representative about the application. To change the designated representative, you must file Form TC155.

When is an income and expense schedule required? For most properties, an income and expense schedule must be attached to the application for correction.

- Use Form TC201 if the property produced rental income in 2015.
- Use Form TC203 for residential and commercial cooperatives and condominiums.
- Use Form TC208 for hotels and motels.
- Use Form TC214 for department stores, public parking garages and lots, and theaters where the applicant is the business operator or a related person. If the applicant operates its business in part of the property, and rents part of the property, attach both Form TC201 and Form TC214. Form TC214 is not required for department stores with less than 10,000 gross square feet of retail space.

An income and expense schedule is not required in the following cases:

- The property produced no rental income in 2015;
- Applicant's operation began after July 1, 2015, unless the prior operator was a related person;
- Property is exclusively residential with six or fewer apartments; or
- Property is owner-occupied and used by a business for which Form TC214 is not required, such as a factory, bank, club, nursing home or office.

Which parts are to be completed? All applicants must complete Parts 1, 2, 3, 6, 7, 9 and 11. You must also complete Part 8 unless you claim unlawfulness. If you have a claim relating to exemption or a claim that the assessment is unlawful or excessive for reasons other than overvaluation, you must also complete Part 4. If you claim that the Finance Department placed the property in the wrong tax class you must also complete Parts 5 and 10. If, in connection with a claim of misclassification you seek to show that Finance Department records of gross floor area are incorrect, you must submit an architect's or engineer's calculations or other suitable proof.

Supporting your claim. Attach copies of the documents specified in the form; if they are omitted without sufficient explanation, your application will not be reviewed. When you claim misclassification, a Finance Department assessor will contact the named representative to arrange access for inspection of the property. If Finance has not arranged an inspection before April 25, contact the Tax Commission immediately by e-mailing tcinfo@oata.nyc.gov, or risk denial of review. If a personal hearing is scheduled, a person having direct personal knowledge about the use of the property should attend.

Certificate of occupancy. You may submit a copy of the certificate of occupancy issued by the Department of Buildings as evidence. Generally buildings constructed or altered after 1939 are required to have a certificate of occupancy. Attach a certificate of occupancy when you file your application, or submit it at your hearing, attached to Form TC159.

Supplemental affidavits. Use a supplemental affidavit, Form TC159, to provide additional information, to correct any information that is misstated in the application or attachments, or to furnish required information omitted from the application. See Forms TC600 and TC159.

Definitions:

Owner. An individual or entity having legal title to the property assessed.

Related persons. When used in this form the word person includes a corporation or other business entity. Related persons include individuals related by blood, marriage or adoption, individuals and the business entities they control, business entities under common control, and fiduciaries and the beneficiaries for whom they act.

Major alteration. Any work that increases the enclosed floor area or cubic content of a building, that renovates a building

that had been predominately vacant or that changes the use of one or more floors of a building, such as from office or residential or from storage to office; renovation, interior demolition, or tenant installations affecting at least 25% of building area; other work including, but not limited to, new installation or replacement of any one of the following systems: HVAC, elevators, electric wiring or plumbing; or replacement of at least one of the exterior faces of the building; or any work that has or is expected to cost an amount that equals or exceeds the tentative total actual assessment under review.

Floor area. Where floor area is called for, state the approximate gross floor area to the best of your knowledge and ability. The measurement should be from exterior wall to exterior wall for each floor.

Exemption and classification appeals. The Finance Department determines an annual assessment for every parcel of real property for purposes of taxation. The assessment includes a determination of the property's taxable status, that is, whether it is subject to taxation and whether it is entitled to a full or partial exemption. If the property is partially exempt, the assessment includes a determination of the taxable value. All real property is taxable unless exempt by law.

The assessment also includes a determination of the property's classification for tax purposes, that is, whether the property is in tax class one, two, three or four. The classification will determine which tax rate is applied to the assessed valuation to calculate the tax. The classification may also affect the fraction of full market value at which the assessment is set and the application of limitations on annual increases.

You may obtain a review of the tentative assessment by filing an application for correction with the Tax Commission. Although most applications received by the Tax Commission contest only the total assessment, which is generally based on the Finance Department's estimate of market value, the Tax Commission can also review claims relating to exemption or classification.

Exemption. If you own property that you believe is entitled to an exemption, you **FIRST** must apply to the Department of Finance on the appropriate form by January 5 for the tax year beginning on July 1, unless the law governing the exemption provides for another application date. More information is available from the Department of Finance website at <http://www1.nyc.gov/site/finance/taxes/property.page> or the Department of Housing Preservation and Development at: <http://www1.nyc.gov/site/hpd/index> or call 3-1-1. **DO NOT** file Form TC106 if you have NOT received a notice from the Finance Department revoking or denying an exemption in whole or in part for your property for the 15/16 or 16/17 tax year.

Some exemptions continue from one year to the next but you should check the tentative assessment roll for your property between January 15 and March 1 each year to see if your exemption has been continued. Use Form TC106 to apply for Tax Commission review of a **DENIAL OR REVOCATION ONLY** of your exemption in whole or in part. You also can request a Tax Commission review of the

assessed value of the taxable portion, if any, on Form TC106.

Do NOT use TC106 for claims for STAR, Senior Citizen, Disabled, Veteran's or Clergy exemptions. See "Who should use this form?" above.

Classification. Section 1802 of the Real Property Tax Law establishes the following classes for purposes of taxation:

Class one: (a) all one, two and three family residential real property, including such dwellings used in part for nonresidential purposes but which are used primarily for residential purposes, except such property held in cooperative or condominium forms of ownership other than (i) property defined in subparagraphs (b) and (c) hereof and (ii) property that contains no more than three dwelling units held in condominium form of ownership and that was classified within class one on a previous assessment roll; and provided that, notwithstanding the provisions of Real Property Tax Law section 102(12)(g), a mobile home or a trailer is not classified within class one unless it is owner-occupied and separately assessed; (b) residential real property not more than three stories in height held in condominium form of ownership, provided no dwelling unit therein previously was on an assessment roll as a dwelling unit in other than condominium form of ownership; (c) residential real property consisting of one-family house structures owned by the occupant, situated on land held in cooperative ownership by owner-occupiers, provided that; (i) such house structures and land constituted bungalow colonies in existence prior to 1940; and (ii) the land is held in cooperative ownership for the sole purpose of maintaining one family residences for members' own use; and (d) all vacant land, other than such land in the borough of Manhattan south of or adjacent to the south side of 110th street, provided that any such vacant land which is not zoned residential must be situated immediately adjacent to property improved with a residential structure as defined in subparagraph (a) and (b) of this paragraph, be owned by the same owner as such immediately adjacent residential property immediately prior to and since January 1, 1989 and have a total area not exceeding 10,000 square feet;

Class two: all other residential real property which is not designated as class one, except hotels and motels and other similar commercial property;

Class three: utility real property and property subject to former Real Property Tax Law section 470.

Class four: all other real property which is not designated as class one, class two, or class three.

If you disagree with the tentative classification that your property is assigned, file an application for correction with the Tax Commission by March 1 on Form TC106.

Limits on annual assessment increases. Properties in class one are subject to a 6% annual cap and a 20% five year cap. Properties in class two which are designated on the roll as being in the 2A/2B/2C subclass (up to ten units) are subject to an 8% annual cap and a 30% five year cap. Other class two and class four properties have transition assessments which phase in increases and decreases in the

actual assessment over five years. The limits do not apply to increases due to physical alterations or expiration of exemptions. If these limits are not correctly applied, use Form TC101, TC108, or TC109 to request review by the Tax Commission of this claim.

Judicial review. Section 165 of the New York City Charter provides that, if no other action has occurred, the tentative assessment is deemed confirmed and subject to judicial review on May 25, although the Tax Commission may act on your application at a later date. If you have applied to the Tax Commission but received no offer or did not accept an offer, you may commence a proceeding pursuant to Article 7 of the Real Property Tax Law on or before October 24. For more information refer to TC707 Judicial Review of Assessments. If you claim a complete exemption for a nonprofit organization under section 420-a of the Real Property Tax Law you may alternatively be entitled to commence a proceeding pursuant to Article 78 of the Civil

Practice Law and Rules within four months of May 25, when the assessment is deemed final.

If your appeal to the Tax Commission results in an offer to reduce the taxable valuation or otherwise change the assessment, and you accept the offer, you cannot commence or continue litigation to further change the assessment, including litigation seeking exemption or reclassification.

FEE FOR CERTAIN PROPERTIES

A \$175 fee is required for all applications where the assessed value on the notice of property value for 2016/17 is \$2 million or more. No fee is due if the applicant or representative waives review of the application before it is scheduled for review. If any fee is unpaid, review of your application may be denied and any offer of correction revoked. The fee will be included on the real property tax bill. DO NOT PAY THE FEE WITH THIS APPLICATION.



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

Copy

TC106
2016

**APPLICATION FOR CORRECTION OF ASSESSMENT
ON GROUNDS OTHER THAN, OR IN ADDITION TO,
OVERVALUATION, INCLUDING EXEMPTION OR CLASSIFICATION CLAIMS**

READ TC600 AND TC106 INSTRUCTIONS BEFORE YOU BEGIN.

APPLICANTS MUST FILE TC200 WITH TC106. FAILURE TO ATTACH A TC200 WILL RESULT IN DENIAL OF REVIEW

COMPLETE ALL PARTS OF THE FORM. ANSWER "YES" OR "NO" TO QUESTIONS MARKED ♦. **DO NOT USE THIS FORM STAR, SR. CITIZEN, DISABLED, VETERAN OR CLERGY EXEMPTIONS. USE FORMS TC106A, 106S OR 106CV, SEE 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. IF MULTIPLE CONDOMINIUM UNITS FILE ON A SINGLE APPLICATION, THE FEE WILL APPLY IF THE AGGREGATE ASSESSED 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 tax lot, except condominiums.				6
BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)		BLOCK	LOT	ASSESSMENT YEAR 2016/17
FULL ADDRESS OF PROPERTY (WITH ZIP CODE)				YEAR 2016
CONDOMINIUMS: If this application covers more than one lot, list each range in numerical order across the page. From lot To lot From lot To lot From lot To lot From lot To lot 1 _____ - _____ 2 _____ - _____ 3 _____ - _____ 4 _____ - _____ Additional ranges listed on pages _____ Condominium number _____				
UTILITY PORTION OF ROLL: Identification No. _____ Billing No. _____ - _____ - _____				
2. APPLICANT - The applicant must be an owner or other person aggrieved, not an attorney or agent.				
Name of applicant _____				
♦ Does applicant own other property on same block? ____ If yes, list lots: _____ If application is filed after March 1, applicant claims eligibility for review because filing is within 20 calendar days of: <input type="checkbox"/> Apportionment notice. <input type="checkbox"/> Increase by notice. You must attach a copy of the Finance Department notice of increase or new assessment.				
3. REPRESENTATION - Complete this section even if you will represent yourself.				
PHONE NO. _____		FAX NO. _____		
NAME OF PERSON OR FIRM TO BE CONTACTED				GROUP #, IF ANY
MAILING ADDRESS			EMAIL ADDRESS	
The person listed is: <input type="checkbox"/> The applicant <input type="checkbox"/> An attorney <input type="checkbox"/> Other representative <input type="checkbox"/> Employee of owner corporation				
4. EXEMPTION OR OTHER CLAIM (DO NOT USE THIS FORM FOR STAR, SR. CITIZEN, DISABLED, VETERAN, CLERGY EXEMPTIONS. See Instructions.)				
Exemption requested (e.g., nonprofit, 421a, J51) describe: _____				
♦ Did you apply to Finance for an exemption in the last 3 years? _____. If YES, attach copy of application and all attachments and a copy of any Finance Dept. response. If NO, was an exemption denied or revoked in full or in part by Finance Dept.? _____ If YES, attach copy of denial or revocation notice.				
♦ Are you claiming exemption for the entire (100%) of the property? _____. If NO, enter the percentage of property claimed as EXEMPT: ____ % and explain how the percentage is calculated: _____ Describe all EXEMPT and NONEXEMPT uses of the property: _____ _____ _____				
5. CLASSIFICATION CLAIM - Complete all items if misclassification is claimed.				
Tax class on tax roll: _____ Claimed tax class (1, 2, 3 or 4): _____ ♦ If tax class 2, does property have ten or fewer units? _____				
6. ATTACHMENTS - List all schedules and documents attached. Number the pages.				
Submit Form TC200 and, if rented, Form TC201 (except cooperatives and hotels). See instructions.				
_____ _____ Last page number _____				
<input type="checkbox"/> Refer to the attachments to application for block _____ lot _____				
7. HEARING REQUEST - Indicate preference. Check only one.				
<input type="checkbox"/> Review on papers submitted without a personal hearing , OR <input type="checkbox"/> Personal hearing in Manhattan				
Personal hearing on reclassification claim in the <input type="checkbox"/> Bronx <input type="checkbox"/> Brooklyn <input type="checkbox"/> Queens <input type="checkbox"/> Staten Island				
				DATE RECEIVED

YEAR
2016

BOROUGH

BLOCK

LOT

GROUP #

TC106



Signer's initials _____ You must initial this page if you do not use a two-sided application form.

8. VALUATION CLAIM – Complete this part unless you claim only total exemption or unlawfulness.

The class assessment ratios used by the Department of Finance are 6% for tax class 1 and 45% for tax classes 2, 3 and 4.

	Property as a whole	Taxable portion
a. Tentative actual assessment	\$ _____	\$ _____
b. Applicant's estimate of market value	\$ _____	\$ _____
c. Requested assessment = line b x 6% or 45% assessment ratio	\$ _____	\$ _____
d. Market value of land as if unimproved (if relevant)	\$ _____	\$ _____
f. Market value added by construction or alteration during past two years	\$ _____	\$ _____

The applicant reserves the right to allege an assessment ratio lower than 6% for tax class 1 or 45% for tax class 2, 3 or 4 and seek a lower assessment in a proceeding for judicial review .

Information in support of market value estimate _____

9. PROPERTY DESCRIPTION AS OF JANUARY 5, 2016 – Property uses, retail units, dwellings, vehicle parking spaces.

NUMBER OF BUILDINGS	NUMBER OF STORIES ABOVE GRADE	YEAR OF CONSTRUCTION
NUMBER OF DWELLING UNITS	NUMBER OF RETAIL UNITS	NUMBER OF VEHICLE PARKING SPACES Indoor: _____ Outdoor: _____
YEAR OF PURCHASE	NUMBER OF VEHICLE PARKING SPACES PAID Indoor: _____ Outdoor: _____	

USES (residential, office, retail, hotel, loft, factory, warehouse, storage, garage, theatre, etc.).

FLOORS 3 - _____

SECOND FLOORS _____

FIRST FLOOR _____

BASEMENT _____

OUTDOOR SPACE (e.g., cell tower/telecom equipment; signage, generators) _____

◆ Does the building have a certificate of occupancy? _____. If yes, attach a copy.

10. APPROXIMATE GROSS FLOOR AREA AS OF JANUARY 5, 2016.

Floor	All uses (above grade)	Retail	Garage	Offices
FLOOR 3 - _____	sq.ft.	sq.ft.	sq.ft.	sq.ft.
SECOND FLOOR	sq.ft.	sq.ft.	sq.ft.	sq.ft.
FIRST FLOOR	sq.ft.	sq.ft.	sq.ft.	sq.ft.
BASEMENTS	sq.ft.	sq.ft.	sq.ft.	sq.ft.
TOTAL AREA	sq.ft.	sq.ft.	sq.ft.	sq.ft.

11. OATH	BOROUGH	BLOCK	LOT
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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, or 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 _____

Signer 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.**

If signing as fiduciary and applicant is a corporation, partnership, or LLC, specify name of entity and name and title of person for whom you are signing .

Name of entity _____ Name and title _____

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 6 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 _____

