



## HOW TO APPEAL A TENTATIVE ASSESSMENT

### ASSESSMENT

**1. Tentative assessment.** A real property tax assessment is a determination of a property's tax class, assessed value and eligibility for a full or partial exemption from tax. Your tax bill will be based on your property's assessment and tax class. The City Council sets the tax rates in June as part of the budget process.

The City's Department of Finance (Finance) assesses property every year and publishes a tentative assessment roll around January 15<sup>th</sup> listing the tentative assessed values of all City property for the tax year beginning the following July 1<sup>st</sup>. You can see the roll at one of the Finance borough offices listed in paragraph 20 of this form or on the Finance web site at <http://www1.nyc.gov/site/finance/taxes/property.page>.

**2. Notice of Value.** Finance mails a notice of the new assessment for each property to the address registered with Finance for receipt of tax bills. But if the bills go to a bank or mortgage company, the notice is mailed to the property address. Failure to receive a notice of value does not extend the time to apply for a correction of your assessment. If you do not receive a notice, check Finance's website at <http://www1.nyc.gov/site/finance/taxes/property.page> or dial 3-1-1 for your property's tentative assessment.

**3. Tax class.** State law divides all property in the City into four classes for purposes of taxation. Class one includes one-, two- and three-family homes, most residentially-zoned vacant land, condominiums of up to three stories, and some other properties. Class two consists of all residential property not in class one. Most nonresidential property is in class four. Utility company equipment is in class three. Each property has a tentative tax class designation, which appears on the Finance notice of value and the assessment roll.

**4. Department of Finance estimate of market value.** In assessing real property each year, Finance estimates the market value of each property in the City. This market value estimate appears on the Notice of Property Value and the assessment roll. For property not subject to annual limits on increases as

described below, the tentative actual assessment will be based directly on the Finance estimated market value multiplied by the class assessment ratio. **The Tax Commission cannot change the market value estimated by Finance.**

**5. Market value.** The law defines market value as the price for which a property would ordinarily sell on the open market, based on its condition, ownership and use as of January 5<sup>th</sup>. Your property has a market value even if you do not plan to sell it. Market value estimates are based on recent sales, rent and operating expenses, construction costs, or a combination of these, for your property and similar properties in the area.

**6. Class assessment ratio.** The assessment ratio for class one property is 6%; the assessment ratio for classes two, three and four is 45%.

**7. Limits on annual assessment increases.** Increases in the assessed value of properties in class one are limited to 6% each year and 20% over any five-year period. Increases in the assessed value of class two properties in subclasses 2A, 2B and 2C (which contain up to ten residential units) are similarly limited to 8% each year and 30% over any five-year period. **The limitations do not apply to taxes due or to increases due to physical improvements or the expiration of an exemption.** No assessment caps apply to other class two or class four properties.

**8. Transitional assessments.** For class four properties and class two properties other than those in subclasses 2A, 2B and 2C, increases and decreases in the actual assessed values are phased in over five years, with the tax each year based on the lower of the actual assessed value or the transitional assessed value. Increases due to physical improvements are not phased in.

### THE APPLICATION PROCESS

**9. Filing Fee.** A \$175 fee is charged for applications for correction where the assessed value on the Notice of Property Value for 2018/19 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. No fee is due if

the applicant or representative waives review of the application before it is scheduled for review. The fee will be included on the Real Property Tax bill. **DO NOT PAY THE FEE WITH YOUR APPLICATION.** If any fee is unpaid, review of your application may be denied and any offer of correction revoked.

**10. Applying for a correction of the tentative assessment.** You may apply to the Tax Commission for a review of the tentative assessment by filing an application for correction on or before the due date. The Tax Commission is a separate and independent agency from Finance and has no part in setting tentative assessments.

**11. Should you apply?** Estimate your property's market value. Multiply your estimate by the assessment ratio for your property's tax class. If the result is less than your property's actual assessed value as shown on your Notice of Property Value, you may wish to file an application for correction with the Tax Commission. Use the worksheet on the last page of this form to do your calculations. The fact that your assessment was increased from last year or that your assessment is more than your neighbor's is not a sufficient reason to file an application for correction.

You may also appeal if you believe the property's tentative tax class designation is incorrect or if you dispute Finance's determination of your property's eligibility for a full or partial tax exemption. **The Tax Commission cannot review Finance's estimated market value or property description.** For information about requesting Finance to correct the property description, go to [www1.nyc.gov/site/finance/taxes/property.page](http://www1.nyc.gov/site/finance/taxes/property.page).

**12. Grounds for claiming an incorrect assessment.** Under the law, you may claim that the assessment is incorrect on any or all of four grounds: excessiveness, inequality, unlawfulness and misclassification. These grounds include claims that: (i) the property is assessed at a greater percentage of the market value than other properties in the same tax class, (ii) an assessment cap has been exceeded (iii) a full or partial exemption should be granted, (iv) the property is entirely outside the City limits, (v) the City lacks authority to assess the property, or (vi) the assessment roll designates an incorrect tax class for the property.

**13. Review of prior years' assessments.** The Tax Commission can review the assessment for two years, generally the current year and the immediately preceding year provided: i) a complete application was properly filed for the prior year; and ii) the prior year is covered by a valid court proceeding. For

information about obtaining court review of an assessment, see Form TC707 - Judicial Review of Assessments, or Form TC708 - Small Claims Assessment Review, for owner-occupied one-, two- or three-family homes.

**14. Who may apply?** Persons who have an interest in the property and are adversely affected by the assessment (*i.e.*, have legal standing) may contest an assessment. Usually the applicant listed on the application is the legal owner or a tenant of the entire property who pays all property charges including taxes and who is authorized to contest the assessment. Anyone else must file Form TC200 to explain the relationship of the applicant to the property and must attach required documentation of legal standing. An attorney or agent for the owner should never be listed as the applicant. See TC200 instructions for additional information about standing to contest an assessment. An applicant must have legal standing at the time the application is filed and must retain standing at the time of the hearing and at the time an offer of assessment relief is accepted. See paragraph 33 below for required disclosure of transactions that may cause an applicant to lose legal standing.

## PREPARING THE APPLICATION

**15. Application forms and instructions.** Use only Tax Commission application forms for the current year. A separate application is required for each parcel, except for units in a condominium. Separate instruction sheets are printed for Forms TC101, TC106, TC108, TC109, TC200, TC201 and TC203.

**16. Where to get forms.** Copies of Tax Commission forms may be obtained from the Tax Commission website: [www.nyc.gov/html/taxcomm](http://www.nyc.gov/html/taxcomm). Printed forms also are available at Finance Business Centers and at the Tax Commission office at One Centre Street, New York, NY, Room 2400. Finance Business Center locations are listed in paragraph 20.

**17. Use two-sided forms.** Applications are printed on two sides. Use a current two-sided form. However, if you use a form printed on one side, you must initial the bottom of the first page in addition to signing the second page. The Tax Commission may decline to review one-sided application forms that lack the signer's initials on the first page.

**18. When to file.** In 2018, applications must be RECEIVED by 5:00 PM. on March 1<sup>st</sup>, or March 15<sup>th</sup> if the property is in tax class one. These deadlines are prescribed by the City Charter and cannot be waived

or extended for any reason. Late applications are void. However see below for filing applications in response to a revised Finance notice issued after February 1st.

**19. Notices issued after February 1st.** Finance has authority to add or change assessments after publishing the tentative assessment roll in January upon ten days prior written notice. It also can apportion property and issue new assessments after publishing tentative assessments. If you receive a Finance notice of a new or increased assessment dated after February 1st you may file an application for correction within 20 calendar days after the mailing of Finance's notice. You must attach a copy of the notice to your application and answer the question in Part 2 of the application regarding eligibility if the application is filed after the filing deadline. You cannot file an application for correction after the filing deadline based on a revised Finance notice that reduced the assessment.

**20. Where to file; get a receipt. a. Filing in Person.** You are strongly urged to file your application in person at the Tax Commission office in Manhattan (One Centre St., 24<sup>th</sup> Floor, Room 2400). Applications may also be filed in person at a Finance Business Center. Finance Business Centers and Assessment Offices locations:

**Bronx** - 3030 Third Avenue (East 156<sup>th</sup> Street): Business Center and Assessment Office 2<sup>nd</sup> Floor  
**Manhattan** - 66 John Street (William Street): Business Center 2<sup>nd</sup> Fl.; Assessment Office 13<sup>th</sup> Fl.  
**Brooklyn** - 210 Joralemon Street: Business Center  
**Queens** - 144-06 94 Avenue (Sutphin Boulevard): Business Center 1<sup>st</sup> Fl.; Assessment Office 2<sup>nd</sup> Fl.  
**Staten Island** - 350 St. Marks Place (Hyatt Street): Business Center 1<sup>st</sup> Fl.; Assessment Office 4<sup>th</sup> Fl.  
**Utility Property** - 66 John Street, Assessment Office 13<sup>th</sup> Fl.

Finance Business Centers are open weekdays from 8:30 AM to 4:30 PM. Assessment offices are open weekdays from 9:00 AM to 5:00 PM. The offices are closed on City holidays including Martin Luther King's Birthday and Presidents' Day. Dial 3-1-1 for further information.

**b. Filing by Mail.** Mailed applications are not considered filed until received. **Applications received after the March 1 deadline will not be reviewed even if they were mailed before that date.** (See paragraph 19 for limited exception.) If you file by mail, deposit your application in the mail at least 10 days prior to March 1 and include a self-addressed, stamped Tax Commission receipt (Form TC10).

**c. Applications require an original signature and, therefore, may not be filed by fax or e-mail.**

**d. Get a Receipt.** Form TC10 is the only acceptable proof of timely filing so be sure to get a stamped Form TC10 when you file your application and keep it for your records. Proof of mailing, or a return-receipt from the post office or an express mail company, is not adequate proof of receipt by the Tax Commission.

**e. Filing Copies.** With the exception of TC108, you must submit one original and one complete copy of all applications, attachments, income and expense statements, supplemental applications and submissions. Mark the "copy" box at the top of the copy. For tax class four properties having an assessed value of \$75,000,000 or more, two copies of all applications, attachments, income and expense statements, supplemental applications and submissions are required in addition to the original. See also Form TC699 for a summary of copy requirements.

## APPLICATION FORMS REQUIRED

**21. Forms for valuation claims only. a.** Use the application form appropriate to the type of property and nature of your objection to the tentative assessment. Use Form TC101, TC105, TC108, or TC109, if your objection is based solely on a claim that the total assessed value exceeds the property's full market value, exceeds the statutory limitations on assessment increases, or that it is set at a higher proportion of full value than other property in the same tax class. Valuation claims may also relate to the assessed valuation of the land or the determination of physical increases for value added by construction or alteration work.

**Class one properties – Form TC108.** Use Form TC108 if your property is a one-, two- or three-family house or other property designated on the assessment roll as in class one, including class one condominiums. Use Form TC108 for valuation claims only.

**c. Class two and four properties – Form TC101.** Use Form TC101 for properties in classes two or four, other than condominiums. Use Form TC101 for valuation claims only.

**d. Condominiums – Form TC109.** Use Form TC109 for property designated as a class two or class four condominium, including a condominium unit owned by a cooperative apartment corporation or leased to

commercial tenants. Form TC109 can cover one unit, multiple units or the entire condominium. Refer to Form TC109 Instructions for information as to who may file an application for a condominium and about other forms, if any, that must be attached.

**e. Utility properties – Form TC105.** Use Form TC105 for properties designated on the assessment roll by an identification number. Generally, these include class three and class four utility and railroad properties.

**22. Claims other than valuation – Form TC106.** Your application must be filed on Form TC106 if you want Tax Commission review of claims relating to tax classification, eligibility for full or partial exemption, or unlawful assessment procedure. **To obtain review of the value of a property for which a claim relating to classification or exemption ALSO is being made, the valuation claim MUST be included on Form TC106 not on Form TC101 or TC109, but do not use TC106 where valuation is the ONLY objection.** See paragraph 23 and the instructions for Form TC106 for more information and exceptions.

**23. You may only file one application for each parcel.** If you are making a claim based on valuation AND another claim, such as an exemption or misclassification claim, you must make ALL claims on Forms TC106. Filing of multiple applications for the same property may result in deferral of review of your application.

**EXCEPTION FOR PERSONAL EXEMPTIONS:** This does not apply to applications for Tax Commission review of Finance's denial or revocation of a personal exemption such as STAR, Senior Citizen, Disabled, Veteran or Clergy exemption. Use Form TC106A, TC106S or TC106CV for those applications. If you are filing a Form TC106A, TC106S or TC106CV and you are making a valuation claim for your property, you must SEPARATELY file an application for review of a valuation claim on the appropriate form described above in paragraph 21.

**24. Finance conducts inspections on misclassification claims.** When you apply for reclassification (Form TC106), an assessor in the Finance borough assessment office will contact the representative named in the application to arrange to inspect the entire property. You are expected to arrange for the inspection to be held promptly. If Finance does not arrange an inspection before April 26<sup>th</sup>, you must contact the Tax Commission immediately at (212) 669-4410 or e-mail [tcinfo@oata.nyc.gov](mailto:tcinfo@oata.nyc.gov), or risk denial of review. **If you deny access to Finance for an inspection, your**

**request for reclassification will be denied.**

**25. Consolidated review of related lots.** File Form TC166 on or before March 23<sup>rd</sup> to notify the Tax Commission that two or more tax lots are operated as an economic unit or are otherwise related for purposes of valuation. See TC166 and TC600a for further instructions.

**26. Who must file income and expense information?** An income and expense schedule is required for applications on properties that earned rental income in 2017, except residential properties with six or fewer units and no commercial space. If 2017 information is unavailable, the Tax Commission will accept a statement for the calendar year ending December 31, 2016, but only if: i) the 2018/19 actual assessment is less than \$750,000; ii) the applicant operated the property for all of 2017; and iii) the applicant does not use a fiscal year for federal income tax purposes. A detailed explanation as to why 2017 figures are unavailable should be attached to the income and expense statement.

If you use a fiscal year, report figures for the most recent fiscal year ending on or before December 31, 2017. **If the actual assessment is \$1,000,000 or more and the rent exceeds \$100,000, the figures must be reviewed by a certified public accountant and Form TC309 must be filed with Form TC201.**

**Net Lessees.** If the entire property is subject to a lease under which the lessee (tenant) pays all property charges, such as taxes on, insurance for, and maintenance of, the entire property (net lease), an income and expense statement is not required if the net lessee is the applicant and occupies the entire property for its own use. The net lease information should be reported on Form TC200.

If the net lessee rents all or a portion of the property to unrelated persons, an income and expense statement must be filed and net lease information can be reported in Part 5 of TC201 or on TC208 or TC214, whichever is appropriate, instead of Form TC200.

**Leases of the land portion of the property.** Information about a lease of the land portion of the property only (ground lease) should be reported on TC201, TC208 or TC214 if the applicant derives rental income from the property, otherwise report ground lease information on Form TC200.

**27. Income and expense forms and other attachments.** Applications by cooperatives, condominiums and operators of hotels, stores, theaters, public parking garages and lots, and gas stations must include an income statement on the

appropriate Tax Commission form.

Additional forms may be required to be submitted with the application in particular cases. These are the forms most commonly required:

- TC200 Addendum to application for correction. TC200 must accompany application forms as directed by those forms' instructions.
- TC201 Income schedule – rent-producing properties.
- TC203 Income schedule – cooperative or condominium.
- TC208 Income schedule – hotel or motel.
- TC214 Income schedule – stores, theaters and parking sites.
- TC230 Sale statement – sale, transfer or sale contract.
- TC309 Accountant's certification – attach to Form TC201.

**28. Supplemental applications and affidavits.** For properties assessed at \$750,000 or more and for recently acquired properties, if a required schedule of income and expenses (or Part 5 of TC200 in place of TC201) was not available in time to be attached to the original application form, it may be attached to Form TC150 and filed between March 2 and March 24, 2018.

Use Form TC159 to submit additional written, factual information at the hearing. Use Form TC155 to amend procedural aspects of an application, such as changing representatives.

### ADDITIONAL INFORMATION

**29. Supplemental tenant occupancy information for income-producing property when income schedule is not required.** An income schedule on Form TC201 is not required for income-producing property if the property produced no rental income at all in 2017 or the applicant's operation of the property began after July 2, 2017, unless the prior operator was a related person.

To obtain review of an application for a class four property eligible for review without filing an income schedule on TC201, complete Parts 1 and 4 of Form TC201 (nonresidential occupancy as of January 5, 2018) if the applicant acquired its interest in the property before January 1, 2018 and the property was either rented or offered for rent on January 5, 2018. Attach Form TC201, with Parts 1 and 4 completed, to the application, or use Form TC159 to submit the information at the hearing. For class one properties and class two properties having six or fewer residential units and no commercial units, complete the appropriate sections of Form TC108 or TC101.

**30. Substantiation required at your hearing.** See the instructions for TC201 regarding 13 circumstances that require substantiation at the hearing and the documents that will satisfy each requirement.

**31. Screening applications for eligibility.** Before a hearing is scheduled, applications are reviewed for jurisdictional and procedural defects. Invalid applications are denied review on the merits. A notice of the defect warranting denial of review or dismissal of the application will be mailed to the representative identified on the application.

**32. Finance RPIE compliance.** Owners of income-producing properties must file annual Real Property Income and Expense (RPIE) statements with Finance by June 1<sup>st</sup> each year. Properties assessed for \$40,000 or less and some other properties may claim exemption from the filing requirement. The RPIE law bars the Tax Commission from reviewing an assessment if the owner did not comply with the RPIE filing requirement in the preceding year. You will be notified by mail if your application will be denied Tax Commission review for RPIE non-compliance and of the deadline for contacting Finance to resolve disputes over non-compliance. If an applicant is ineligible or an RPIE compliance dispute remains unresolved by July 1, 2018 a hearing will not be scheduled. Resolve all RPIE compliance issues directly with Finance. Do not contact the Tax Commission.

### **33. TRANSACTIONS AFFECTING STANDING OR AFFECTING CONTROL OVER OPEN PETITIONS MUST BE DISCLOSED.**

As a result of certain transactions affecting the property, an applicant who has legal standing to file an application with the Tax Commission at the time the application is filed may lose standing before the hearing, or after the hearing but before an offer is accepted. In addition, certain transactions may cause another person to acquire standing and the applicant may wish to substitute that person for the applicant. Finally, certain transactions may affect the applicant's control over open Article 7 petitions, whether by law or by agreement.

For these reasons, all of the following transactions must be disclosed as described below:

- i. A sale, or executed contract of sale, of all or a portion of the property.
- ii. Any other transfer, or executed contract of transfer, of an interest in the property, including

but not limited to: a transfer in foreclosure, a deed in lieu of foreclosure, condemnation, bankruptcy, gift, transfers to or from a trust, or a transfer under a will or by intestacy. For this purpose, an interest in property means a possessory interest, and not a future interest, in the property.

- iii. An executed lease for all or a portion of the property if the tenant is obligated to pay all or a proportionate part of the NYC Real Property Tax on the property and is authorized to contest the assessment.
- iv. A sale or other transfer, or executed contract of sale or transfer, of a direct or indirect ownership interest in the applicant, but only if the sale or other transfer causes a person, other than the applicant, to acquire legal standing to protest the assessment or if the sale or other transfer causes a person, other than the applicant, to have control over open prior years' Article 7 petitions such that the applicant would not be authorized to sign stipulations of discontinuances of open petitions.
- v. Apportionment of the property resulting from a conversion of the property to condominium ownership.

**Disclosure of transactions occurring before the application is filed.** If the transaction occurs before the application is filed but the applicant does not lose standing (e.g., a contract of sale is signed or a transfer of an interest in the applicant occurs but the applicant remains the owner of the property at the time of the hearing) the transaction must be disclosed on the application and a Form TC200 or Form TC230 must be filed with the application or with a Form TC159 at the hearing.

**NOTE:** If the original applicant loses standing before the application is filed, the defect can ONLY be cured by filing a new application naming an applicant who has standing BEFORE THE FILING DEADLINE. The defect cannot be cured after the original filing deadline.

**Disclosure of transactions occurring after the application is filed but before the hearing.** If the transaction occurs after the application is filed but the applicant does not lose standing before the hearing, the transaction must be disclosed by filing a Form TC159 with a Form TC200 or Form TC230 at the hearing.

If a transaction that causes the applicant to lose standing occurs after the application was filed but before the hearing, *the transferee must be substituted*

*for the original applicant to obtain review of the application.* To substitute a transferee for the original applicant, the transferee must file:

- i. Form TC159 with an amended application for the transferee as the new applicant;
- ii. Form TC155; and
- iii. Form TC230 or Form TC200 with supporting documents where applicable.

When a transfer occurs after June 30, to obtain a hearing on the application, the consent of the transferor is required on Form TC155 to allow the transferee to be substituted for the applicant.

**Disclosure of transactions occurring after the hearing but before an offer of relief is accepted.** If the transaction occurs after the hearing but the applicant does not lose standing, the transaction nevertheless must be disclosed as a condition of accepting the offer under the terms of the Offer and Acceptance Agreement (Form TC70) by filing a Form TC159 with a Form TC200 or Form TC230 at the time of, or before, submitting the Acceptance Agreement (Form TC70).

If a transaction that causes the applicant to lose standing occurs after the hearing but before the applicant or the applicant's representative has accepted an offer of assessment relief, the transaction must be disclosed and the transferee must be substituted for the applicant as a condition of accepting the offer under the terms of the Offer and Acceptance Agreement (Form TC70). To be substituted for the applicant and to request that the Tax Commission reissue the offer, the transferee must file:

- i. Form TC159 with an amended application for the transferee as the new applicant;
- ii. Form TC155; and
- iii. Form TC230 or Form TC200 with supporting documents where applicable.

This applies whether the offer is for a current or earlier year. When a transfer occurs after June 30, the consent of the transferor is required on Form TC155 to allow the transferee to be substituted for the applicant for purposes of requesting a re-offer.

**NOTE:**

- SUBMITTING A DOCUMENT ON BEHALF OF AN APPLICANT WHO DOES NOT HAVE STANDING WHEN THE DOCUMENT IS SUBMITTED MAY CONSTITUTE AN

**UNLAWFUL FILING OF A FALSE INSTRUMENT AND MAY SUBJECT THE REPRESENTATIVE AND/OR THE APPLICANT TO SANCTIONS.**

- Failure to disclose any transaction when required may result in a denial of review of the application or a withdrawal or revocation of an offer.
- If the applicant had standing when the initial application was filed, the application remains valid to establish jurisdiction for a judicial proceeding despite a subsequent transfer of the applicant's interest, but the application will not be reviewed by the Tax Commission unless the requirements listed above are met. However, if the transferor's time to file a petition expired before the transfer and a petition was not filed, the transferee cannot be substituted and a re-offer cannot be requested.

**NEW Disclosure of apportionment.** If an application was filed on one or more parcels that are converted to condominium ownership after the filing and prior to the scheduled hearing, the representative must establish that the original applicant continues to have standing at the time of the hearing. Forms TC200 and TC159 must be filed AT OR BEFORE THE HEARING to explain how the original applicant continues to have standing to contest the assessment of the property as converted. If answers to the relevant questions on the TC200 require additional filings, those must be submitted at the hearing as well.

- i. If the original applicant no longer has standing at the time of the hearing, the application cannot be heard unless a new applicant with standing is substituted for the original applicant by filing, AT THE HEARING:
  - i. Form TC159 with an amended application for the transferee as the new applicant;
  - ii. Form TC155; and
  - iii. Form TC230 or Form TC200 with supporting documents where applicable.

**34. Requesting a hearing or review on papers submitted.** Check the box on the application form requesting review on the papers if you do not require an in-person hearing and want the Tax Commission to review your application based on the information in your application form and attachments. Once you select this option you cannot later request an in-person hearing. Certain properties will only be reviewed based on paper submissions; see TC600A for details. Requests for in-person hearings will be accommodated to the extent Tax Commission resources permit.

**35. Location.** If you request an in-person hearing, indicate on the application form your preference for a hearing location: the Tax Commission's Manhattan office or the borough office where the property is located or where the individual applicant resides. However, depending on the specific dates of hearings in borough offices, the Tax Commission may be unable to accommodate your choice of location. Hearings on exemption claims and on class two and four condominiums are held only in Manhattan. Claims relating to construction-related exemptions, such as J51, ICIP and 421a, are reviewed on papers submitted only.

**36. Cross out and initial changes.** To make a change on your application before you sign it, do not use correcting fluid or tape. Instead, draw a line through the item, insert the correct response, and initial it. The signer must initial every change on an application. When you need to change an answer after signing an application, see paragraph 43 on making corrections after you file. Applications with changes that are not initialed or have correction tape or fluid may be denied review.

**37. Complete, sign and file forms.** Use only ink or typewriting. Print clearly. Be sure to answer all questions. The Tax Commission will not review applications that lack required income schedules, other required attachments, or are non-responsive, illegible, or written in pencil. Where a question asks for a number, write the correct number or "0", if applicable. Check for correctness and completeness before signing; do not leave any item blank.

File the original set of papers with any required copies. See paragraphs 18 and 20 above for information about filing and required copies. See also Form TC699 for a summary of copy requirements. Be sure to keep a copy of all forms and attachments for your records and to use at your hearing.

**38. Who may sign the application?** The original application must bear an original signature. Applications are not valid unless signed by: (i) the applicant identified on the application; (ii) the applicant's fiduciary; or (iii) an authorized agent. A general partner may sign for a partnership. A member or manager of, or an individual officer authorized to act for, a limited liability company may sign for the company. 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. Agents who sign the application, including attorneys, members of the board of directors, corporate employees, and tax or property managers,

must attach BOTH a notarized power of attorney AND Form TC244 Agent's Statement of Authority and Knowledge. Agents may sign only if the agent has personal knowledge of the facts about the property. Knowledge based on conversations with the owner of the property does not constitute personal knowledge. Unless the property is in tax class one, the person who signs also must acknowledge the signature in person before a notary public. The Tax Commission will not review applications that are not properly signed and notarized, lack an original signature or are missing a required TC244 or documentation of standing to file or authority to sign. These documents cannot be submitted after the application is filed.

**39. 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 file Form TC200 with the application and must attach documentation of his or her authority. Failure to file Form TC200, including required documentation, with the application will result in dismissal of the application. See instructions for Form TC200 for information about specific documentation requirements.

**40. Representative - 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. The contact person's name, firm name if any, address and telephone number must be provided 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. If possible, the TC155 should be filed prior to the scheduled hearing.

**41. Representative Registration.** Representatives, other than the applicant, must register with the Tax Commission by filing Form TC610 before filing an application for an applicant.

**42. Notice of personal hearing.** The Tax Commission will mail to the representative identified on the application a notice of the date, time and location of the hearing at least two weeks before the hearing. Be sure to provide the representative's correct address in the application. If a notice of hearing is not received by September 28<sup>th</sup>, notify us as soon as possible by writing to: NYC Tax Commission, One Centre Street, Rm 2400, New York,

NY 10007, Attn: Director of Operations, or by sending an e-mail to [tcinfo@oata.nyc.gov](mailto:tcinfo@oata.nyc.gov) with "NOTICE OF HEARING" in the subject line.

**43. Corrections after you file.** Your application should be complete at the time of filing. To correct or supplement answers in your original application or attachments after filing the application, submit an original and one copy of a signed Form TC159 at the hearing with the corrected information on, or attached to, the TC159. If you are submitting a TC159 before the hearing, please send the original and one copy to NYC Tax Commission, One Centre Street, Room 2400, New York, NY 10007, Attn.: Special Counsel.

**44. False statements and non-disclosure.** False statements on an application and failure to timely make required disclosures are against the law. Failure to timely make required disclosures or to correct misinformation will result in confirmation of the assessment under review, or withdrawal or revocation of an offer of assessment relief. Representatives filing false statements or failing to make timely disclosures may be subject to sanctions under the Tax Commission Rules (21 RCNY §2-02.)

By signing Tax Commission forms, the signer states that he or she has read the forms before signing them, affirms the truth of the statements made, including any statements on attachments or preprinted on the forms, even if made or inserted without the signer's knowledge, and understands that false filings are subject to all applicable civil and criminal penalties. Any crossed out information must be initialed by the signer.

## THE HEARING

**45. Prepare for your hearing.** A hearing before the Tax Commission is your opportunity to explain and support your written application for correction.

Bring the notice of hearing and a copy of your application, including all attachments, to the hearing. Also bring copies of documents you think are relevant with a completed TC159. You may accompany your designated representative to the hearing or send your designated representative to appear without you. If a representative was not named on the application, you must provide the representative with written authorization to appear at the hearing without you; a signed copy of the hearing notice may be used.

**46. Proving your claim.** Under the law, the tentative assessment is presumed to be correct. The burden is

on the applicant to prove the claims in the application. You need not prove that Finance's methodology or calculations used to make the assessment were wrong, and offering such proof will not necessarily establish your claim. Include any statements or documents that support your claims. See the CHECKLIST on the last page of this form.

**47. Income method of valuation for class two and four condominiums.** Condominiums in classes two and four are assessed according to the income approach to valuation. The whole building is valued as if it were one rental building. Sale prices of condominium units are not used to find the value for assessment purposes of class two and four units. Evidence of rental income and expenses for comparable rental buildings and/or units is necessary to establish value. Also, class two unit owners who rent their unit must provide documentary proof of rental income. See TC109 Supplemental Instructions on proving the value of a unit in a class two condominium.

**48. Sworn testimony at hearings.** Oral testimony is permitted at a Tax Commission hearing. Only a witness having personal knowledge of relevant facts may testify at the hearing and must testify under oath or affirmation. The person conducting the hearing will administer the oath or affirmation.

**49. Supplemental information at the hearing.** Use Form TC159 to submit supplemental information and documents at a hearing. You must submit an original and one copy (two copies for tax class 4 properties having an AV of \$75,000,000 or more) of all TC159 submissions, including attachments.

**50. Supplemental submissions after a hearing.** Permission to submit additional information after a hearing generally will be granted only for information and documents that were not, and could not reasonably have been, known of before the hearing. Unless directed by the hearing officer, you may not submit additional material or argument after the hearing to supplement your application. All inquiries and additional submissions on a particular application must be addressed to the Tax Commission, One Centre Street, Rm 2400, New York, NY 10007 Attn: President. Inquiries, but not additional submissions, may be sent by e-mail to [tca&h@oata.nyc.gov](mailto:tca&h@oata.nyc.gov).

**51. Contacts with hearing officers before or after hearings about your application are prohibited.** Do not contact the hearing officer who conducted the hearing on your application about any aspect of your application or the hearing. Do not telephone or write the hearing officer before or after your hearing with

additional argument or information or for any other reason. Attempts at prohibited contact will be rejected.

**52. Failure to appear for your hearing.** If you request a hearing but do not appear at the scheduled time, the Tax Commission will confirm the assessment. Hearing dates cannot be changed by telephone. After the Tax Commission notifies you in writing of the date and time of the hearing, you are expected to appear unless you write to the Tax Commission before the scheduled date and clearly show, with documentary evidence, the circumstance that prevents your appearance. If you cannot attend your hearing, you can choose to have your application reviewed on papers you submit. Sudden emergencies on the same day as the scheduled hearing will be considered ONLY if you call us that day at (212) 602-6257 AND promptly write to request that the hearing be rescheduled, enclosing documentary evidence showing clearly the reason for your failure to appear.

## DETERMINATIONS

**53. Determination.** If your application is timely and properly filed and complete, the Tax Commission will review the merits of your application. The Tax Commission will mail all applicants a notice of determination in writing. If you do not receive a notice of determination before the later of October 1<sup>st</sup> or within 90 days after your personal hearing, write to the Tax Commission at One Centre Street, Room 2400, New York, NY 10007 and include a copy of your application form (without any attachments) and your TC10 receipt.

**54. Time for acceptance of offer.** If an offer to correct the assessment is made, the Tax Commission will mail you a written Notice of Offer and Acceptance Agreement (Form TC70). Your assessment will be corrected only if you accept our offer by the deadline specified in the notice. You will have about 45 days to respond. Follow TC70 instructions carefully.

**55. Finance is responsible for implementing Tax Commission reductions.** Finance is responsible for mailing notices of revised assessment after the applicant accepts an offer to correct an assessment. The Tax Commission does not issue notices of remission, refunds or tax credits. Contact the Finance Remissions Unit, 66 John Street, New York, NY 10038 for notices of revised assessment.

**56. Judicial review.** If you filed a timely, valid application, but did not receive an offer of reduction or

did not accept our offer, you may start a proceeding in New York State court before October 24, 2018 to review the assessment. This deadline applies even if you did not receive a hearing or notice of determination from us. For more information see Form TC707: Judicial Review of Assessments, or, for owner-occupied one, two or three family homes, Form TC708: Small Claims Assessment Review.

## ASSISTANCE FOR TAXPAYERS

**57. February information briefings.** The Tax Commission and Finance conduct joint information sessions in February shortly after the Tentative Assessment Roll is released in January to help property owners understand the assessment and application process.

**58. Tentative schedule of daytime information sessions.** The following dates, times and locations are subject to change. Check the Department of Finance or Tax Commission websites for updated information:

**Manhattan** – February 1, 2018, 10am -12pm, One Centre St., North Mezzanine

**Staten Island** – February 6, 2018, 10am – 12pm, SI Borough Hall - 10 Richmond Terrace, Room 125

**Bronx** – February 7, 2018, 10am – 12pm, Bronx

Borough Hall - 851 Grand Concourse Avenue - Rotunda

**Queens** – February 8, 2018, 10am – 12pm, Queens Borough Hall, 120-55 Queens Blvd, Kew Gardens

**Brooklyn** – February 13, 2018, 10am -12pm, Brooklyn Borough Hall, 209 Joralemon St.

**59. Tentative schedule of evening information sessions.** The following dates, times and locations are subject to change. Check the Department of Finance or Tax Commission websites for updated information:

**Manhattan** – February 1, 2018, 6pm – 8pm, One Centre St., North Mezzanine

**Queens** – February 15, 2018, 6pm – 8pm, Queens Borough Hall, 120-55 Queens Blvd, Kew Gardens

**Brooklyn** – February 21, 2018, 6pm – 8pm, Brooklyn Borough Hall, 209 Joralemon St.

**Bronx** – February 26, 2018, 6pm – 8pm, Bronx Business Center - 3030 Third Avenue, 2nd floor

**Staten Island** – February 27, 2018, 6pm – 8pm, SI Borough Hall - 10 Richmond Terrace, Room 125

**Additional information.** For questions about the application procedure call 3-1-1, or e-mail [tcinfo@oata.nyc.gov](mailto:tcinfo@oata.nyc.gov). For questions about how the assessment on your property was set, call 3-1-1 or contact Finance at <http://www1.nyc.gov/site/finance/taxes/property.page>

**WORKSHEET:** Use this worksheet to determine if you should file an application for correction of your assessed value.

1. Tax class	Class one	Class two or four
2. What your property is worth (market value)	_____	_____
3. Finance class assessment ratio	.06	.45
4. Correct assessment = line 2 X line 3	_____	_____
5. Tentative actual assessment (from Notice of Property Value)	_____	_____
6. Line 5 minus line 4 = Amount of over-assessment	_____	_____

If line 6 is zero or less, do not file an application for correction.

**CHECKLIST – Proof of Market Value.** The following information may help establish your property's market value. Attach appropriate supporting documents to the application or bring them to the hearing.

**Purchase price.** \$ \_\_\_\_\_ Date \_\_\_\_\_ Terms \_\_\_\_\_  
 Documents: Closing statement, Real Property Transfer Tax Return, Form TC230 Sale Statement.

**Appraised value** \$ \_\_\_\_\_ Date \_\_\_\_\_ Purpose \_\_\_\_\_  
 Documents: Appraisal report.

**Construction cost** \$ \_\_\_\_\_ Date \_\_\_\_\_ Work \_\_\_\_\_  
 Documents: Construction contract, invoices for work completed, application for building permit, certificate of occupancy.

**Damage estimate** \$ \_\_\_\_\_ Date \_\_\_\_\_ Damage \_\_\_\_\_  
 Documents: Contract to repair storm or fire damage, insurance adjuster's report, and Fire Department report.

**Monthly rents** \$ \_\_\_\_\_ Lease terms \_\_\_\_\_  
 Documents: Rent roll, DHCR registration listing apartment rents, leases for unregulated apartments and commercial tenants.

**Recent open-market sales of similar properties in the same area:**

	Date	Price	Address	Block	Lot
Sale 1	_____	\$ _____	_____	_____	_____
Sale 2	_____	\$ _____	_____	_____	_____
Sale 3	_____	\$ _____	_____	_____	_____

**Photographs.** Staple to your application a recent photograph of your property. Write the date of the photograph and the property's borough, block and lot on the back. Proof of the date of the photograph is preferred. If your property was under construction or extensively damaged, photographs taken on or close to January 5, 2018 are useful. If possible, supply photographs of similar properties purchased within the past two years taken as soon after the date of sale as possible. Write the borough, block, and lot number and date of the photograph on the back.