



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, 2012. 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: The Tax Commission has adopted a rule imposing a \$175 fee on applications for correction where the assessed value on the Notice of Property Value for 2012/13 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. 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.

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 2012/13
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 2011?
Have any new improvements been added since January 5, 2010?
Has the property or an interest in it been sold, purchased or transferred since January 5, 2010?
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. If there has been a sale or contract of sale to a non-related party, attach Form TC230. If there has been a sale or transfer to a related party, describe it here.
5. ATTACHMENTS - List schedules and documents attached. Number the pages.
Last page number. Reminder: TC140 is required as an attachment or at your hearing.
Refer to the attachments to application for BBL:
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

Signer's initials

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 of the assessment the applicant may commence.
 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 or a fiduciary or 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 signed by the applicant and Form TC244, *Agent's Statement of Authority and Knowledge*. If a fiduciary, 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 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 certify that all statements made on this application, including the attached sheet(s) totaling _____ pages, are true and correct to the best of my knowledge and belief, and I understand that such statements are subject to verification. I also understand that the making of any willful false statement of material fact in 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 instruments.

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 _____

