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

☐ **Copy**

TC105
2021/22

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

Our published forms may not reflect procedural modifications prompted by the pandemic. Be sure to check our website for updates at https://www1.nyc.gov/site/taxcommission/index.page.

INSTRUCTIONS FOR FORM TC105: Read TC600. 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. If you are making a valuation claim and a claim of unlawful assessment, file BOTH TC105 and TC106. 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 01, 2021. A Tax Commission receipt (Form TC10) is the only proof of timely filing in person or by mail. Form TC200 must be attached by an applicant other than the owner to establish standing to file. See Form TC200INS.

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
			2021/22

STREET ADDRESS

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? _____ . If no, attach Form TC200 to establish standing. See instructions for TC200.

3. REPRESENTATION

PHONE NO. (_____) _____-----_____

FAX NO. (_____) _____-----_____

NAME OF INDIVIDUAL OR FIRM TO BE CONTACTED

GROUP #, IF ANY

MAILING ADDRESS

EMAIL ADDRESS

The person listed is: ☐ The applicant ☐ An attorney ☐ Other representative ☐ Employee or officer of owner legal entity named in Pt. 2

4. PROPERTY TRANSACTIONS

◆ Was any part of the property rented in 2020? _____. If yes, attach Form TC201.
◆ Have any new improvements been added since January 5, 2019? _____. If yes, complete Part 5, line e, below.
◆ Has the property or an interest in it been sold, purchased or transferred since January 5, 2019? _____
◆ Is the property or an interest in it under contract of sale? _____ Date of contract _____
If there has been a sale or contract of sale to a non-related party, attach Form TC230. If to a related party, attach TC200.

5. 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.

6. ATTACHMENTS - List schedules and documents attached. Number the pages.

_____ _____ _____ _____

_____ _____ _____ _____

Last page number _____. ☐ Refer to the attachments to application for BBL: _____

7. HEARING REQUEST - Indicate preference. Check only one.

☐ Review on papers submitted without a personal hearing

☐ Personal hearing by Tax Commission President. ☐ Personal hearing before entire Tax Commission

DATE RECEIVED

5

YEAR 2021/22 BOROUGH BILLING NO. GROUP #

TC105 REUC

8. DESCRIPTION OF PROPERTY – e.g. cell site, generator (incl. kw), pipeline (incl. length & diam.), telecom equipment, telecom outside plant, etc. (Attach additional sheets if necessary.) Location includes address and location in building where applicable.

DESCRIPTION	NO. OF SITES/UNITS	LOCATION	YEAR BUILT OR INSTALLED	ORIGINAL COST INCLUDING INSTALLATION

9. SIGNATURE AND OATH

BOROUGH	IDENTIFICATION NO.	BILLING NO.

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, a general partner of a partnership or a member or manager of a limited liability company (LLC), which legal entity either is the Applicant or a general partner or member or manager of the Applicant. See instructions. **NOTE: Forms TC200, TC244 and/or a Power of Attorney may be required. If required and not attached to this application, it will be dismissed.**

Signer is (check one of boxes i-vii below): If box (v) or (vi) is checked, mark application "Special Counsel Review" on the top of page 1.

i. ☐ The Applicant named in Part 2.

ii. ☐ Officer of corporate Applicant named in Part 2. Title: _____

iii. ☐ General partner of partnership Applicant named in Part 2.

iv. ☐ Member or manager of, or individual officer of, LLC Applicant named in Part 2. Signer's Title: _____

v ☐ An attorney, employee, property manager or other agent for Applicant named in Part 2 **TC244 and a notarized power of attorney must be attached.**

vi. ☐ Fiduciary. Specify fiduciary's relationship to Applicant _____ **Form TC200 may be required. See TC200INS (instructions).**

If signing as fiduciary for a corporation, partnership or LLC, enter name of entity _____

vii. ☐ An officer, general partner, or member or manager of an entity that is the general partner, member or manager of Applicant.

Enter name of entity, relationship to Applicant and signer's title: Name of entity _____

Relationship to Applicant _____ Signer's Title _____

OATH I have read this entire application before signing below, including all relevant instructions, whether on this form or on another. I am personally responsible for the accuracy of the information provided on this application and on any attachments, and I certify that all such information is true and correct to the best of my knowledge and belief. I also understand that such information is subject to verification, is being relied upon by the City of New York and that the making of any willfully false statement of material fact on this application or any attachments will subject me to the provisions of the penal law relevant to the making and filing of false statements.

Print clearly name of person signing: _____

Signed: _____ **Date:** _____