



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

TC600PE
2020/21

PERSONAL EXEMPTION APPEALS

Property owners who believe that they are entitled to a personal exemption – Basic or Enhanced STAR, the Senior Citizens Homeowners’ Exemption (“SCHE”), the Disabled Homeowners’ Exemption (“DHE”), the Clergy Exemption, or the Veterans’ Exemption - must first have applied to the City’s Department of Finance (“Finance”).

You can only appeal to the Tax Commission if Finance has denied an application for a personal exemption, or revoked an exemption which you had been receiving; the Tax Commission will review your appeal based on what you submit – there are no in-person hearings for personal exemption appeals.

If you are seeking a STAR Exemption, you should use TC106S-2020/21.

If you are seeking a SCHE or DHE Exemption, you should use TC106A-2020/21.

If you are seeking a Clergy or Veterans’ Exemption, you should use TC106CV-2020/21.

If there is more than one owner of your property, additional owners must fill out the TC106Supp-2020/21.

Those forms have detailed instructions about what your application must include, such as proof of income and proof of age. Your appeal must be signed and notarized, and must include copies of your exemption application to Finance, and a copy of the denial or revocation notice you received. You must address Finance’s reason for denying or revoking the personal exemption in your appeal; for example, if you were denied because Finance states that you have claimed another property as your primary residence, you must respond to that. You must complete every part of the appeal form, and attach all the proof required, whether or not you previously provided it to Finance, which is a separate agency. You should keep a copy of whatever you submit to the Tax Commission.

Appeals must be received by the Tax Commission by June 1, 2020, unless Finance denies or revokes your exemption after May 10th, in which case you will have 20 days to appeal from the date on Finance’s notice.

The Tax Commission will review your submissions as quickly as possible, and will send you a letter with its determination. The Tax Commission can only grant an exemption for one tax year; any grants will be communicated to Finance, which is responsible for applying the exemption to your account. The Tax Commission does not control that process or its timing. Questions about renewing your exemption with Finance must be directed to Finance.

Eligibility is determined in accordance with New York State law, and is not a matter of discretion.

An owner’s inability to pay their property tax bill is not a factor in determining eligibility. Finance has programs for owners having trouble paying their property tax bills.

The reason for including a person on a deed, such as a child, or transferring ownership to a business, is also not relevant.

Only owners who received STAR for the 2015/16 tax year on the property they currently own are eligible to appeal a Finance denial or revocation of that exemption to the Tax Commission; all others must contact New York State.

Calculation of income eligibility for purposes of the senior or disabled exemption is not based on adjusted gross income, as is the case for STAR.

If you have questions about how to complete the forms, or what proof is required, or anything else about personal exemption appeals, email the Tax Commission at tcpersonalexemptions@oata.nyc.gov.