

ADDITIONAL INSTRUCTIONS

Applications can be mailed, or hand-delivered to the Tax Commission's office, or the Department of Finance's business centers, but they must be received by May 31, 2016. However, if you received a notice from the Department of Finance denying or revoking an exemption for your property after May 12, 2016 you can file form TC106CV to request Tax Commission review of the exemption within 20 days after the date of the Finance notice.

SECTION 1 - Your Borough, Block and Lot can be found on the letter you received from the Department of Finance.

SECTION 2 - Your Social Security Number and Date of Birth are required for our tracking of applications, and to facilitate coordinating our records with those of the Department of Finance. Your SSN will not be disclosed, and would be redacted in any FOIL request.

SECTIONS 4-5 - You must certify that this property is your primary residence. You can only have one primary residence in any given year.

SECTION 4 – VETERAN INFORMATION

Indicate by checking the appropriate box if any of the owners listed in Section I are veterans, or spouses, registered domestic partners, unremarried widows, widowers of veterans, or if they are parents of a soldier killed in action. "Veterans" are former members of the United States armed forces or the Merchant Marines (during World War II) or recipients of expeditionary medals. Periods of conflict are: World War I - April 6, 1917 - November 11, 1918; World War II - December 7, 1941 - December 31, 1946; Korean War- June 27, 1950 - January 31,1955; Vietnam War February 28,1961 - May 7, 1975; Persian Gulf War Beginning August 2, 1990; Global War on Terror Beginning October 7, 2001. If you checked yes to any of the boxes and served during one of the periods of conflict, you must submit a copy of the DD-214 or separation papers for each veteran. "Combat zone" refers to a location of active combat, such as Iraq. Veterans who served during a period of conflict but who were stationed in non-combat areas (for example, a soldier who was in the service during the Vietnam War dates but who was not stationed in Vietnam) should check "No." If you checked Yes, you must indicate the combat zone in which you served. "Disabled" refers to a Veterans Administration designation. You must submit a copy of a Veterans Administration letter for each veteran documenting the disability rating. You can obtain your disability rating from the US Department of Veterans Affairs by calling 1-800- 827-1000. NOTE-The exemption is not available for Cold War service.

SECTION 5 – CLERGY INFORMATION

A member of the clergy is defined as belonging to any religious denomination. The clergy member must

(1) perform work assigned by the denomination to which he/she belongs, as their principal occupation;
(2) be unable to perform such work due to illness or impairment; or (3) be over the age of 70. If the member of the clergy is deceased, the surviving spouse or registered domestic partner may be eligible for a tax reduction for the house the couple shared, as long as the spouse has not remarried. You must submit a letter of reference from the clergy's employer. If the clergy member is inactive or deceased, you must also submit one of the following: Physician's statement; Copy of a government-issued ID; Copy of your marriage certificate and a copy of your spouse's death certificate.

SECTION 6 –You may attach any additional information you believe relevant. The specific reason(s) the Department of Finance gave for denying your exemption (e.g., you are not the owner of record, or have another primary residence) must be addressed to get review.

SECTION 7- SIGNATURE AND CERTIFICATION-This application must be signed and notarized.

The specific reason the Department of Finance gave for denying your exemption (e.g., you are not the owner of record or have another primary residence), must be addressed to get review.

This application only pertains to revocation or denial of a Clergy or Veterans exemption communicated in the letter you received from the Department of Finance. If another personal exemption was denied and you want to appeal that, file TC106A, for senior or disabled homeowners' exemptions or TC106S for STAR exemptions.

This application does not give you a right to contest the assessed value of the property or eligibility for any other exemption. **If you 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.**

QUESTIONS? Email tcinfo@oata.nyc.gov