

MANCUSO ESQ.

Tax Commission Application Instructions
General Info
Page 1

Tax Commission Forms Basic Instructions 2022

TWO BIG CHANGES FOR THIS YEAR:

SIGNATURES MUST BE NOTARIZED.

NO ELECTRONIC FILING. HARD-COPY
DOCUMENTS WITH THE ORIGINAL SIGNATURES
MUST BE FILED BY THE MARCH 1 DEADLINE.

GENERAL INSTRUCTIONS.

Enclosed are Tax Commission forms for your property(ies).

Please review these forms for accuracy and completeness. Contact us ASAP if an entry needs correction.

Print out the forms.

We have pre-filled these forms to the extent possible. If any of these entries need to be changed, contact us.

Questions with Diamonds ♦ Throughout these forms, please take special note of questions with diamonds. They **must** be answered.

MANCUSO ESQ.

Tax Commission Application Instructions
General Info
Page 2

Returning the forms.

Mail the hard copy original — bearing the original signature and notary — to our office . In order to thoroughly review your applications and have any necessary corrections made, we strongly urge you to return them by **February 10**. Mail the hard copy original to:

Mancuso Esq PLLC
1140 Avenue of the Americas, 9th Floor
New York, NY 10036

Tax Commission Application Instructions
TC101
Page 4

Section 2. Applicant. Is the applicant's name correct?

Pay special attention to this question:

Does Applicant claim eligibility for review without filing an income schedule?

Section 7. Property Description. This should be already completed. Take special note to include outdoor spaces, such as parking, cell towers, billboards and outdoor generators. Review and contact us if this information is not correct.

7. PROPERTY DESCRIPTION AS OF JANUARY 5, 2022 - Property uses, retail units, dwellings, parking spaces.		
NUMBER OF BUILDINGS	NUMBER OF STORIES ABOVE GRADE	YEAR OF CONSTRUCTION
NUMBER OF DWELLING UNITS	NUMBER OF RETAIL UNITS	NUMBER OF VEHICLE PARKING SPACES Indoor: _____ Outdoor: _____
YEAR OF PURCHASE	NUMBER OF VEHICLE PARKING SPACES PAID Indoor: _____ Outdoor: _____	
USES (residential, office, retail, hotel, loft, factory, warehouse, storage, garage, theater, etc.).		
FLOORS 3 - _____		
SECOND FLOOR _____		
FIRST FLOOR _____		
BASEMENTS _____		
OUTDOOR SPACE (e.g., cell tower/telecom equipment, signage, generators) _____		

Section 9. Owner Occupancy. If the applicant uses any part of the property, this section must be completed. The default answer is "no." If this section is already filled in, review and make sure this section is completed accurately.

9. USE BY APPLICANT
◆ On January 5, 2022, was any of the property used by the Applicant or related persons? _____. If YES , complete this Part 9.
Use by Applicant: <input type="checkbox"/> Entire property. <input type="checkbox"/> Part. Specify location in building _____
Approximate nonresidential gross floor area used by Applicant _____ sq. ft., of which first floor _____, basement _____
Describe Applicant's use: _____
<i>See instructions if used as a department store, public parking garage or lot, theater or hotel.</i>

Section 10. Sale, Alteration, Improvement or Demolition. There are two important questions here. One question asks about recent construction. The other asks about a recent sale. These questions must be answered. Unless we have information to the contrary, "no" is the default answer. If either of these questions should be answered "yes," please advise us **ASAP**. In these cases, additional forms will be required.

Tax Commission Application Instructions
TC101
Page 5

10. SALE, DEMOLITION OR CONSTRUCTION AFTER JANUARY 5, 2020 - Failure to answer BOTH questions will result in denial of review.		
◆ Has the property or an interest in it been bought, sold, transferred or placed under contract of sale after January 5, 2020? <input type="checkbox"/> Yes <input type="checkbox"/> No	# YES, submit Form TC230 or TC200 (submit TC200 for transfers between related parties only).	
<input type="checkbox"/> To be provided at or before hearing (see instructions).		
◆ After January 5, 2020, has there been any construction, demolition or major alteration work or have plans for demolition or a new building been filed with the Buildings Dept.?	<input type="checkbox"/> Yes <input type="checkbox"/> No	# YES, submit Form TC200.

Section 11. Signature. The signature section is at the bottom of the second page. The Tax Commission is requiring that all forms be notarized. The applicant should sign before a notary. Therefore, the dates that the signer and notary sign the form should match. Please make sure that the signer's name and title is accurate.

11. SIGNATURE AND OATH		BOROUGH	BLOCK	LOT
<small>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.</small>				
<small>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.)</small>				
i. <input type="checkbox"/> The Applicant named in Part 2. (check this box only if Applicant is an individual.) ii. <input type="checkbox"/> Officer of corporate Applicant named in Part 2.				
iii. <input type="checkbox"/> General partner of partnership Applicant named in Part 2. iv. <input type="checkbox"/> Member or manager of, or individual officer of LLC Applicant named in Part 2.				
v. <input type="checkbox"/> An attorney, employee, property manager or other agent for the Applicant named in Part 2. TC244 and a notarized Power of Attorney must be attached.				
vi. <input type="checkbox"/> Fiduciary. Specify fiduciary's relationship to Applicant _____ Form TC200 may be required. See TC200INS (instructions).				
vii. <input type="checkbox"/> _____ partnership or LLC, enter name of entity: _____				
or manager of an entity that is the general partner, member or manager of the Applicant.				
Enter name of entity, relationship to Applicant and signer's title: Name of entity _____				
Relationship to Applicant _____				
<small>OATH I have read this entire application before signing of the information provided on this application and I also understand that such information is subject to 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.</small>				
<small>such information is true and correct to the best of my knowledge and belief. the City of New York and that the making of any willfully false statement of</small>				
<small>PRINT CLEARLY NAME OF PERSON SIGNING: _____</small>		<small>SIGNER'S TITLE: _____</small>		
Signed: X _____		Date _____		
County _____ State _____		Date _____		
Sworn to before me (signature of notary): X _____		<div style="border: 1px solid black; width: 150px; height: 80px; margin: 0 auto; text-align: center; vertical-align: middle;">NOTARY STAMP</div>		

IN 2022, THE TAX COMMISSION REQUIRES APPLICATIONS IN HARD-COPY BE SUBMITTED BY THE MARCH 1 FILING DEADLINE. THAT MEANS WE MUST FILE THE ORIGINAL SIGNED DOCUMENTS (NO COPIES OF THE DOCUMENTS REQUIRING SIGNATURES).

REVIEW THE APPLICATION FOR MISSING, INCOMPLETE OR INCONSISTENT INFORMATION. THE TAX COMMISSION WILL IGNORE OR REJECT APPLICATIONS THAT FAIL TO MEET ITS REQUIREMENTS AND NO REDUCTION WILL BE GRANTED.