

**BERGER, GOLDBERG, FRIEDMAN & PERLMAN P.C. (F/K/A LAWRENCE J. BERGER, P.C.)**  
**2026/2027 APPLICATION INSTRUCTIONS**

***THE EXECUTED ORIGINAL APPLICATION MUST BE IN OUR OFFICE NO LATER THAN FEBRUARY 2<sup>nd</sup> VIA UPS/FEDEX (TO ENSURE TIMELY FILING) AND MUST BE FILED NO LATER THAN MARCH 2<sup>nd</sup>, 2026.***

***APPLICATIONS WITH AN ASSESSMENT OF FIVE MILLION, FOUR HUNDRED THOUSAND DOLLARS (\$5,400,000) OR MORE MUST HAVE INCOME AND EXPENSE FIGURES ACCOMPANIED BY AN ACCOUNTANT'S CERTIFICATION, FORM TC309. FOR THIS PURPOSE, YOUR ACCOUNTANT MUST BE A CPA.***

The PDF we emailed you contains the necessary applications to protest the 2026/2027 assessed valuation of your property. It is important that you promptly follow the instructions outlined below:

1. Check the applicant's name and building address and advise of any errors.

2. Carefully review the answers to questions (7-10) on the back of application form TC101. Pay particular attention to property description (question 7), outdoor space, **cell tower equipment, signage**, if applicable, and to the square footage breakdown (question 8). These answers must be correctly provided or the City will not grant a hearing. If any data appearing on any of the forms is incorrect, please call us promptly for assistance. **Sign the application in blue ink, have it notarized, dated, and returned to this office by email and UPS/FEDEX. THE NOTARY MUST SIGN AND AFFIX HIS/HER STAMP ON THE SAME DATE ON WHICH YOU SIGNED, RESULTING IN TWO MATCHING DATES.**

3. INCOME AND EXPENSE SCHEDULE (Form TC201)

TYPE IN BLACK INK. Enter 2025 figures in the column labeled "current year" on the back of form TC201. **Do not enter any figures in the column labeled "prior year".** For question 2 on the front of form TC201, check either cash or accrual basis, and indicate the accounting period which is covered by the figures provided.

**If you are sending this form to your accountant, please answer questions 3 and 4 first.** The accountant will not have this occupancy status, monthly rent, and vacancy data.

- **NEW RULE:** On the TC201 Section 4, commercial occupancy must be reported as an approximate square footage, not percentage, as in prior years. The square footage breakdown on the TC101 Section 8 may be used as a guideline for completing the TC201 Section 4.
- **NEW RULE:** All vacant, owner-occupied, and related party-occupied properties are required to file a TC201 income and expense form. **If reporting any owner-occupied or owner-related income, it should be separately reported on page 2 in Section 6(i).** Please state all operating expenses applicable to the parcel.
- The Tax Commission began applying technology known as "OCR". This technology automatically captures data from the TC201. **Therefore, all TC201 data must be in typewritten format.** A fillable TC201 is attached for your convenience.
- "Other Income" in the TC201 Section 6(k) must be itemized on an addendum, which is attached to your TC201(s). If you do not have "Other Income", you can discard the addendum. **If you do have "Other Income", please fill in the current year description amount and total on the TC201-Section 6(k).**
- A detailed breakdown of your total "Miscellaneous" expenses must be specified in question 9, at the bottom of form TC201. Failure to provide this specific breakdown will only provoke further questions from the Tax Commission. Do not forget to answer question 10, regarding payments for electricity.

(i) THE TAX COMMISSION WILL NOT GRANT A HEARING UNLESS AN INCOME AND EXPENSE SCHEDULE IS FILED NO LATER THAN MARCH 2<sup>nd</sup>, 2026, FOR PROPERTIES WITH ACTUAL ASSESSED VALUATION LESS THAN \$750,000;

(ii) **GROSS INCOME MUST BE ITEMIZED BY CATEGORY/USE: RESIDENTIAL (REGULATED AND UNREGULATED), RETAIL, OFFICE, ESCALATION, CELL TOWER/TELEPHONE EQUIPMENT, ADVERTISING SIGN INCOME, etc.**

(iii) QUESTIONS "3" AND "4" ON THE FRONT SIDE OF INCOME AND EXPENSE FORM TC201 (OCCUPANCY AND MONTHLY RENTAL STATUS, AND VACANCIES) MUST BE ANSWERED WITH SPECIFICITY. **DO NOT DIVIDE GROSS ANNUAL COLLECTIONS BY 12! IF YOU HAVE NOT ALREADY DONE SO, PLEASE EMAIL (PREFERABLY IN EXCEL FORMAT) AN ITEMIZED JANUARY 2026 RENT ROLL, INCLUDING TENANT NAME, UNIT NUMBER, MONTHLY RENT AND WHETHER EACH UNIT IS MARKET, STABILIZED, VACANT OR COMMERCIAL. FOR COMMERCIAL SPACE, THE SF AREA RENTED AND/OR VACANT SHOULD BE INDICATED ON THE RENT ROLL FOR EACH SPACE.** YOU MAY EMAIL YOUR RENT ROLL TO [HEARINGS@BGFP-LAW.COM](mailto:HEARINGS@BGFP-LAW.COM).

4. ALL PROPERTIES - If your property has undergone any major alteration, has changed ownership entity or name, or has been sold, please call immediately. If other properties should be added to our list of applications to be filed (buildings under contract to purchase, foreclosures, or of which you are a net lessee), please advise.

**NOTE: IF YOUR ACCOUNTANT DOES NOT NEED AN EXTENSION PAST MARCH 2, 2026, THEN WORK WITH YOUR ACCOUNTANT TO ENSURE THAT THE TC101 (OR TC109) IS SIGNED AND DATED ON OR AFTER THE DATE ON THE TC309.**