

2026/27



TAX COMMISSION OF THE CITY OF NEW YORK
1 Centre Street, Room 2400, New York, NY 10007
ADDENDUM TO APPLICATION FOR CORRECTION

TC200
2026/27

Read TC200 Instructions (Form TC200INS) and TC600 "How to Appeal a Tentative Assessment" before you begin. If you are required to file TC200, complete Parts 1 and 2 and all other parts that apply. Answer ALL questions marked ♦. If TC200 is required because the application is signed by an agent or fiduciary, mark the application "Special Counsel Review" on the top of the first page of the application.

1. PROPERTY IDENTIFICATION

BOROUGH (Bronx, Brooklyn, Manhattan, Queens or Staten Island)	BLOCK	LOT	TAX COMM. GROUP NO:	ASSESSMENT YEAR 2026/27
---	-------	-----	---------------------	-----------------------------------

a. ♦ If the property is a tax lot or lots in a condominium, does this addendum cover all lots listed on Form TC109? ____ (Y/N). If YES, skip section b.

b. ♦ Does this addendum cover more than one tax lot? ____ (Y/N). If YES, state total number of lots ____, and list block and lot numbers:

Block ____ Lots ____ Block ____ Lots ____

Block ____ Lots ____ Block ____ Lots ____

Check if applicable: ☐ Additional lots are listed on page ____ ☐ All lots are contiguous. See TC166 for instructions on consolidated lots.

2. APPLICANT'S RELATION TO PROPERTY; REQUIREMENTS FOR LEGAL STANDING. See Instructions.

♦ If the Applicant is the owner/title holder of the entire property, is the entire property subject to a net lease? ____ (Y/N). If YES and if not provided on TC201, TC208 or TC214, provide lease information in Part 5 below.

♦ Does Applicant or a related person pay rent pursuant to an arms-length lease of the entire property or the entire land portion of the property? ____ (Y/N).

If YES, does Applicant rent any portion of the property to unrelated persons? ____ (Y/N). If YES, Applicant must file TC201, TC208 or TC214. If NO, complete Part 5 below.

♦ Does Applicant lease the property from a related person? ____ (Y/N). If YES, describe Applicant's relation to lessor: _____ and lessor's relation to property: _____.

Mark **only one** box below with an X to indicate the Applicant's standing as a person adversely affected by the assessment.

NOTE: If you do not attach the documents required below to this Form TC200, your application will not be reviewed.

- ☐ The Applicant is an owner/title holder of the entire property (tax lot(s) in issue). If the Applicant is a trust or trustee, see instructions for documents required to be submitted.
- ☐ The Applicant is a lessee (tenant or subtenant) of the entire property who pays all property charges, such as taxes, insurance and maintenance, in addition to rent (net lessee) and is not prohibited by the lease or otherwise from contesting the assessment. Provide lease information in Part 5 below if not provided on TC201, TC208 or TC214.
- ☐ The Applicant is a lessee of all or part of the property who does not pay all property charges and is authorized by the lease or otherwise to contest the assessment. **Attach** a copy or abstract of lease, highlighting the tax clause and description of leased premises **AND** provide lease information in Part 5 below if not provided on TC201, TC208 or TC214.
- ☐ The Applicant is a contract vendee (buyer under a contract of sale that has not closed as of the date the application is filed). **Attach** a copy of contract of sale signed by the buyer and seller.
- ☐ The Applicant is a mortgagee (lender) in possession. **Attach** a copy of the court order that appoints a receiver or trustee, grants possession to the lender's nominee, or directs a sale or transfer of the property.
- ☐ The Applicant or signer is a receiver (court appointee), or trustee in bankruptcy. If copies of documents establishing standing were submitted with an application in the last two years, enter the year here: _____. Otherwise, **attach** a copy of the court order or other relevant documents that establish authority to sign or standing as applicable.
- ☐ The Applicant is a condominium board of managers.
- ☐ The Applicant owns a divided or undivided partial interest. Attach copy of deed and a sketch of the tax lot showing Applicant's part if applicable.
- ☐ Other (incl. fiduciary not in #6), specify the Applicant's or signer's relation to the property: _____. **Attach** relevant documents or portions thereof that establish legal standing and authority to contest the assessment. See Instr.

3. SALE OR TRANSFER AFTER JANUARY 5, 2024. If the answer to questions a and b below is YES, complete all items in this Part.

- a. ♦ Has the property, or an interest in it, been bought, sold, transferred or placed under contract of sale after January 5, 2024? ____ (Y/N)
- b. ♦ If **YES** to a, is the transfer between related persons? ____ (Y/N) If **YES** to b, complete this Part 3. If **NO** to b, attach a completed Form TC230.

SELLER OR GRANTOR	CONTRACT DATE
BUYER OR GRANTEE	CLOSING DATE
APPLICANT'S RELATION TO PARTIES, IF ANY	PRICE

Describe purpose of transaction. _____

4. CONSTRUCTION, DEMOLITION OR MAJOR ALTERATION AFTER JANUARY 5, 2024

- ♦ After January 5, 2024, 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.? ____ (Y/N). If **YES**, complete this Part. Report actual costs as of January 5, 2026, except site acquisition for construction and personal property.

DESCRIBE WORK

START DATE	COMPLETION DATE	FLOOR AREA OF NEW SPACE	FLOOR AREA OF RENOVATED SPACE	PERCENT WORK COMPLETE ON 1/5/26
CONTRACT COSTS	FINANCING COSTS	PROFESSIONAL FEES	OTHER COSTS	TOTAL COSTS

5. NET LEASE OR GROUND LEASE AS OF JANUARY 5, 2026. Omit if described on TC201, TC208 or TC214.

- ♦ Is all or a portion of the entire tax lot (or lots) or the entire land portion of the tax lot (or lots) subject to an arms-length net lease? ____ (Y/N). If **YES**, complete this Part.
- ♦ If net lease is for less than the entire tax lot(s), enter the percentage of the lot(s) ____%. For multiple lots, identify the lots subject to the net lease.

LESSOR	IF NOT OWNER OF RECORD, DESCRIBE RELATION TO PROPERTY
LESSEE	IF NOT APPLICANT, DESCRIBE RELATION TO APPLICANT

Term of lease: From ____/____/____ to ____/____/____ Annual rent \$ _____ Accounting basis: ☐ Cash ☐ Accrual

Start date of annual rent stated: ____/____/____ End date of annual rent stated: ____/____/____ End date of lease option: ____/____/____

- ♦ Does lessor(landlord) receive any sums in addition to annual rent stated? ____ (Y/N). If **YES**, state additional sums here \$ _____
- ♦ Does lessor pay any of the operating expenses or real estate taxes? ____ (Y/N). If **YES**, specify _____
- ♦ Is the lease a lease of the land portion of the property only? ____ (Y/N)
- ♦ Is part of annual rent based on a percentage of sales? ____ (Y/N) If **YES**, state percentage rent: ____% of sales over \$ _____

6. USE BY APPLICANT. Not applicable to cooperatives or if answered on Form TC101 or TC106.

- ♦ On January 5, 2026, was any of the property used by the Applicant or related persons? ____ (Y/N). If **YES**, complete this Part 6.
- Used by Applicant: ☐ Entire property. ☐ Condo unit(s) ☐ Part. Specify location in building _____
- Nonresidential floor area used by Applicant: _____ sq.ft. of which first floor _____ sq.ft, basement _____ sq.ft.
- Describe Applicant's use _____