

**BRANDT, STEINBERG, LEWIS & BLOND LLP**

**INSTRUCTIONS FOR COMPLETION OF 2023/24 PROTEST APPLICATION (TC101)**

The following are instructions for the completion of the 2023/24 protest application. Failure to complete and execute the form as required may invalidate the protest. Please carefully follow the instructions set forth below.

**Complete all** appropriate entries. **Review** the accuracy of all inserted **information**. **Make** any necessary **changes** by crossing out the entry and writing in ink the correct information next to it. All such **changes must** be **initialed** by the signer of the application.

In all cases, the application must be **signed and dated** in Part 11 before a **disinterested (unrelated) Notary Public** and the notary must sign, date, stamp and enter the State and County of execution where indicated. **Please Note: An agent cannot sign** the protest **unless** the application is accompanied by a **written Power of Attorney** and a completed Tax Commission **Form TC244**. Please call if an agent is to execute the protest.

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**FRONT OF FORM:**

**PART 1. PROPERTY IDENTIFICATION**

Check accuracy of inserted information. The "full address" of the property should be the same as its full mailing address, with zip code.

**PART 2. APPLICANT**

Check accuracy of inserted information. Complete any missing entries in the questions marked with a diamond symbol. Please note that under Tax Commission rules, a net lease is a lease for the entire parcel, where, in addition to the stipulated rent, the lessee is obligated to pay all property charges such as insurance, maintenance and all real estate taxes.

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**BACK OF FORM:**

**PART 7. PROPERTY DESCRIPTION AS OF JANUARY 5, 2023**

Check accuracy of inserted information. Complete, if appropriate, number of dwelling units, retail units, and/or indoor or outdoor parking spaces (both all spaces and "paid" spaces). Write "0" if there are none in any category. Enter "year of construction" and "year of purchase". Complete, if necessary, the specific description of the use of the property (e.g., apartments, office, store, factory) for each building area (i.e., basement, first floor, second floor, third floor and above). Do not use general descriptions such as "commercial". Signage and cell/telecommunications equipment must be noted as part of the "Outdoor Space" description.

**PART 8. APPROXIMATE GROSS FLOOR AREA AS OF JANUARY 5, 2023.**

Insert the total area where indicated ("All uses"). Separate gross area for retail, garage and/or office use located in each portion of the building should be inserted. For cooperatives with commercial space, these amounts should be the same as set forth in Part 8 of Form TC203 (Income and Expense Schedule for Cooperative and Condominium Property).

**PART 9. USE BY APPLICANT AS OF JANUARY 5, 2023**

**Answer "Yes" or "No"** as to whether any portion of the property was occupied by the applicant or a related entity as of January 5, 2023. **If "Yes"**, check the box for either "Entire Property" or "Part" and complete all entries to describe the extent and nature of occupancy.

**PART 10. SALE, DEMOLITITON OR CONSTRUCTION AFTER JANUARY 5, 2021**

**Both questions must be checked "Yes" or "No"** based on events **after January 5, 2021 only.** Check "No" if any sale, demolition or construction took place on January 5, 2021 or before. Check "No" if the only sale is of shares in a cooperative apartment house. **If the answer to either questions is "Yes", call us immediately** as you must file a TC200 (Addendum to Application for Correction) or TC230 (Sale Statement) to report the details of the sale and/or construction. The Tax Commission definition of "major alteration work" includes renovation, demolition or tenant installations affecting at least 25% of the building; new installation or replacement of building wide systems such as HVAC, elevators, electrical wiring or plumbing; replacement of at least one exterior face of the building; or any work for which total costs will equal or exceed the tentative total assessment of the property. Expansion of the cubic content of the building; renovation of a predominantly vacant building; or change of use of one or more floors of a building also qualify as a "major alteration".

**PART 11. OATH**

The application must be **signed and dated** where indicated **before a disinterested (unrelated) Notary Public.** If an individual other than the person named is to sign the application, please call our office for appropriate instruction. Please be certain that **the notary signs, completes the location and date of the acknowledgement and stamps the application before it is returned to us.** Again, an agent cannot sign the protest unless accompanied by a written Power of Attorney and Tax Commission Form TC244.

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**ALL APPLICATIONS MUST BE FILED BY MARCH 1ST. THERE ARE NO EXTENSIONS.** Income and expense schedules for properties assessed at \$750,000 or more may be filed, if necessary, by March 24th on a supplemental application.