

APPLICATION FOR CORRECTION OF PROPERTY TAX ASSESSMENT

FOR CLAIMS RELATING TO THE VALUATION OF PROPERTY OTHER THAN A 1, 2 OR 3 FAMILY HOME

PART A: GENERAL INFORMATION

List separately-assessed tax parcels on the same or adjacent blocks that constitute an economic unit; list in numerical order:

Table with 2 columns: Parcel number (section, block, lot, bldg, unit) and house # and street or description. Includes 6 rows of blank lines for entry.

Taxpayer-applicant's name \_\_\_\_\_

Form:  Individual  Limited liability co.  Partnership  Trust  Publicly-traded corp.  Other corp.  Association

Relation to property:  Owner of record  Lessee of entire property  Buyer  Condominium board

Other relation: \_\_\_\_\_

Property owners (if applicant is not sole owner) \_\_\_\_\_

List of attachments \_\_\_\_\_

PART B: TAXPAYER'S ESTIMATE OF FULL MARKET VALUE (must be completed)

I believe the market value of the property is \$ \_\_\_\_\_

PART C: CONTACT INFORMATION AND REPRESENTATION

Representative:  Self  Officer, manager or member  Lawyer  Tax reduction service or other paid representative

Name \_\_\_\_\_

Address \_\_\_\_\_

Telephone \_\_\_\_\_ Fax \_\_\_\_\_ E-mail \_\_\_\_\_

ARC may or may not schedule a conference in some cases. If ARC schedules a conference, which is your preference?

No conference  Telephone  In-person

PART D: PROPERTY INFORMATION

Year acquired \_\_\_\_\_ Price \$ \_\_\_\_\_ Was it an arms-length sale?  Yes  No Approximate year built \_\_\_\_\_

Is property offered for sale or under contract?  Yes  No Price \$ \_\_\_\_\_ Attach contract of sale or listing.

Has any construction or alteration been started or completed in the past 3 years?  Yes  No. Cost as of Jan 2. \$ \_\_\_\_\_

Have you expanded the rentable floor area by building up or out, or by converting mechanical or common areas?  Yes  No

Is part of the property rented or offered for rent (other than to the applicant or related individuals or businesses)?  Yes  No

You may file your appeal on line at www.nassaucountyny.gov

Approximate number of tenants: Retail \_\_\_\_\_ Office \_\_\_\_\_ Industrial \_\_\_\_\_ Apartment \_\_\_\_\_ Other \_\_\_\_\_

Is any commercial space leased for a term of a year or more?  Yes  No. Number of new leases in past 3 years \_\_\_\_\_

Is the property used by the taxpayer's family or business?  All  None  Part: \_\_\_\_\_

Describe use by taxpayer, including any trade names \_\_\_\_\_

Is there a plan of correction of: Environmental contamination?  Yes  No. Structural defects or code violations?  Yes  No

Has new or additional mortgage debt been placed on the property during the past three years?  Yes  No If yes, specify:

Total debt, term in months and interest rate: \_\_\_\_\_

Other facts \_\_\_\_\_

If there are prior Article 7 proceedings, list the index numbers: \_\_\_\_\_

List tax years: \_\_\_\_\_

### **PART E: ASSESSMENT REQUESTED**

- a. Tentative assessment (optional) \$ \_\_\_\_\_
- b. Applicant's estimate of full market value (from Part B) \$ \_\_\_\_\_
- c. Correct level of assessment (optional) × \_\_\_\_\_%
- d. Requested assessment = line b × c \$ \_\_\_\_\_
- e. Evidence of level of assessment (optional) \_\_\_\_\_

### **PART F: STATEMENT OF CLAIM AND CERTIFICATION (must be completed)**

I, or the individual or entity for which I am authorized to act, own the property or otherwise bear responsibility for payment of the taxes. I ask the Assessment Review Commission to correct the assessment of the property by multiplying my estimate of the full market value of the property by the correct level of assessment for property in the same class on the Nassau County assessment rolls. If the result is less than the tentative assessment, I request that the assessment be reduced to that amount.

**I, certify that all statements made in this application are true and correct to the best of my knowledge and belief, and I understand that the making of any willful false statements of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments.**

Name of individual certifying this statement \_\_\_\_\_

The individual certifying is:  The applicant  Authorized representative listed in Part C  Member or manager of applicant LLC  General partner of applicant  Officer of corporate applicant  Qualified fiduciary  Officer of condominium association  Officer of applicant's corporate member or partner (name of corporation: \_\_\_\_\_)

\_\_\_\_\_ → \_\_\_\_\_  
Date Signature of applicant or representative

### **INSTRUCTIONS FOR FORM AR2 -- See separate instruction sheet for more information**

**File between January 2, 2012 and March 1, 2012. File your appeal on line at [www.nassaucountyny.gov](http://www.nassaucountyny.gov). Or, complete this form and mail or deliver it to the Assessment Review Commission, **240 Old Country Road, Mineola, NY 11501**. Answer all questions in Parts A - D. Attach additional sheets or copies of documents as necessary. If the property has residential or commercial tenants, attach (1) a rent roll that describes the entire property, including portions that are owner-occupied or vacant, (2) income and expense statements for the past two years, and (3) abstracts or copies of commercial leases. Attach the contract of sale and closing statement if recently sold. Visit ARC's web site or call **516-571-2391** if you need other forms or instructions. Use this form for claims based on the value of the property. Use only form AR3 if your claim relates to the property's tax class or exempt value in addition to or instead of the property value. Use form AR1 for a 1, 2 or 3 family home. The application is defective if parts B or F are omitted.**