

FOR CLAIMS OTHER THAN, OR IN ADDITION TO VALUATION, INCLUDING MISCLASSIFICATION OR DENIAL OF EXEMPTION

**PART A: GENERAL INFORMATION**

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

Parcel number (section, block, lot, bldg, unit)	house # and street or description
_____	_____
_____	_____
_____	_____
_____	_____

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) \_\_\_\_\_

**PART B: 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 schedule a conference in some cases. Which is your preference?  No conference  Telephone  In-person

**PART C: EXPLANATION OF CLAIM AND DESCRIPTION OF PROPERTY**

Check and complete all that apply:

The property is misclassified. The correct tax class is (1, 2, 3, or 4) \_\_\_\_\_

Application for an exemption was filed with the Department of Assessment but the exemption was improperly denied

An exemption was granted on a prior roll but was improperly removed or not carried forward on the current roll

Type of exemption sought:  Basic STAR  Enhanced STAR  Other: \_\_\_\_\_

A partial exemption or transition assessment was calculated incorrectly

The assessment exceeds the limitation on increases for Class 1 property

The roll incorrectly designates the property as being within a city, town, village, school district or special district

The property has been assessed and entered on the roll by a person or body without authority to make the entry

The property cannot be identified from the description on the tax maps and assessment rolls

The assessment is unequal in relation to its market value and correct level of assessment for its tax class, as stated in part D

The assessment is otherwise unlawful for the reasons stated below

Explanation \_\_\_\_\_

Part C continued:

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

Property uses \_\_\_\_\_

**PART D: TAXPAYER'S ESTIMATED VALUE AND CALCULATION OF REQUESTED ASSESSMENT**

Complete column 2 if part of the property is eligible for exemption	1. Property as a whole	2. Taxable portion
a. Tentative assessment	\$ _____	\$ _____
b. Applicant's estimate of full market value	\$ _____	\$ _____
c. Correct level of assessment for property's tax class	× _____%	× _____%
d. Requested assessment = line b × c	\$ _____	\$ _____
Explanation _____		

**PART E: 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 reducing the total and taxable assessments to the amounts stated in Part D or by removing the property from the rolls or by correcting the designation of tax class or tax districts as requested in Part C. If I have stated a market value in Part D, I ask that the total assessment be calculated by applying the correct level of assessment and, if the result is less than the tentative assessment, by reducing the assessment 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 AR 3 -- 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.**

Use this form if at least one of your claims relates to exemption or classification or other claim not based on the total value of the property. If you do have such a claim, file **only** this form; do not also file form AR 1 or AR 2. You may include a valuation claim on this form, but must use form AR 1 or AR 2 if that is your only claim.

Answer all questions in Parts A - C. Attach additional sheets or copies of documents as necessary, including copies of any application for exemption that you filed with the Department of Assessment and related correspondence. If you claim misclassification, attach a copy of your building's certificate of occupancy and any permit application for work under way or recently completed. If you have a claim based on the total value, attach the information required in the instructions for part D of form AR1 (for a 1, 2 or 3 family home) or AR2 (for all other property).