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NASSAU COUNTY ASSESSMENT REVIEW COMMISSION
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2009-10 Appeals

Dear Real Estate Tax Practitioner:

The following information will help you prepare for filing and supporting appeals of the tentative assessments published by the Nassau County Department of Assessment on January 2, 2008.

***AROW* – electronic filing**

ARC strongly recommends that all practitioners file 100% of their administrative appeals electronically via *AROW*, which is accessed via ARC's web site: www.nassaucountyny.gov/arc

ARC also strongly recommends that you submit your client's authorization by scanning it and attaching it to your electronic appeal.

Your electronic filing should include the answers to the questions on the application form and can include attachments in addition to the authorization form.

There are two ways to use *AROW*: Online or by bulk upload. Either or both methods may be used to file appeals and attach scanned images of authorization forms.

There are no special technical requirements for the online method. Anyone with an Internet connection can complete an appeal in a few minutes. Image files may be prepared with a desk-top scanner or at a copy shop. In 2007, nearly 5,200 individual homeowners filed successfully via *AROW*, as did the great preponderance of law firms and other practitioners.

If you would like training on using *AROW*, please ask ARC to set up an individual or small group session. Contact Nancy Stafford by e-mail or by phone at 571-3038 to make an appointment.

***AROW* – bulk filing**

The optional bulk upload features of *AROW* are currently disabled but will be available for filing 2009-10 appeals starting January 2, 2008. Specifications for the bulk upload and image format are available on the practitioners' page of ARC's website. There are no changes in the bulk filing layout or naming conventions, except for updating the year to 2010. There will be some changes in the upload process itself. These will be explained in a separate communication along with a schedule of dates for access to the bulk filing feature.

Filing paper appeals

If you are unable to file your appeals electronically, follow these procedures to file paper forms: Use only one of the current Nassau County forms, AR1, AR2 or AR3. Attach an original authorization to each application form. Arrange your application forms in section, block, lot order. Take the forms to 240 Old Country Road, 4th Floor, from 9:00am to 4:45pm, Monday - Friday. You can hand deliver up to 25 applications at a time. You must include 25 individual receipts for the Department of Assessment to review for accuracy, date stamp and copy for ARC records. They will not clock in copies of the application forms. If you are filing **more than 25 applications you must make an appointment with Department of Assessment.** . **No applications will be accepted if you show up with more than 25 applications without an appointment.** **ARC's prior AR15** receipt form is no longer in use. A revised receipt form is on ARC's website. You must fill out one receipt for each section, block and lot, unless it is a lot grouping. The date stamped receipt will be your only proof acceptable at ARC for proof of a paper filing.

Authorization forms

Obtain and submit a new authorization by the taxpayer for each appeal. General requirements for authorization forms are outlined in an attached letter titled "ARC AUTHORIZATION FORMAT REQUIREMENTS". There must be an authorization form for each section, block and lot. **If more than one lot is listed on an authorization form, make multiple image files or photocopies for attachment to each appeal.**

Subject property data

In order to file a complete administrative application for correction alleging unequal or excessive assessment, you must supply the answers to the questions on form AR1 or AR2 and attach the documents specified in the forms and their instructions. For commercial property, the required documentation is also summarized in the instructions for optional form AR20.

Collect the information required to answer the questions from your clients now. ARC will require this information in all cases. The best way to submit these data is by using the bulk-filing feature of AROW. There are fields in the layout corresponding to each of the questions on the form. The layout is available on the practitioners' page of ARC's website.

Exemption and classification issues

Exemption, transition, and class information is provided by the tentative roll and most is also available on the Department of Assessment's website. You should be aware at the time you file an administrative complaint whether the owner objects to the property's classification or taxable assessed valuation. ARC has jurisdiction over these issues.

If you have a non-valuation claim, specify the facts and calculations underlying your claim in your appeal as originally filed or in a letter amending your appeal. Address amendments to ARC's counsel, Loren Schindler, before ARC makes its determination on your appeal.

If you include your specific non-valuation claim in the appeal as originally filed, use only form AR3, which may also include a valuation claim. It is easy to file an AR3 via AROW's online method. Do not use AROW's bulk upload method for AR3 applications.

Ratio

ARC will make a determination of the ratios to be applied in resolving 2009-10 appeals by March 30. If you wish to present information in support of a claimed ratio for any class, submit it to ARC by March 3. If the submission consists of data on individual parcels, make your submission by e-mailing a data file in a standard format, such as Microsoft Excel or Access or a delimited text file.

Revised 2008-09 tentative values

The Department of Assessment has revised tentative assessments for 2008-09 for properties affected by new construction or expansion. If the taxpayer protested the original 2008-09 assessment by March 1, 2007, there is no need to file again for that year. If no appeal was filed last year, the filing of an appeal for 2009-10 will be deemed to also bring the revised 2008-09 assessment up for review. In either case, **if you believe that the value added for new construction is excessive, send ARC a letter now with documentation of the work done and its cost as of January 2, 2008.**

ARC's mission is to resolve assessment errors efficiently – before the final roll is completed whenever possible. We need your active assistance to acquire the information to support timely and appropriate offers of settlement. We look forward to working with you in a cooperative spirit to achieve our mutual goals.

Very truly yours,

John Peguillan

cc: Hon. Harvey Levinson
Lisa LoCurto
Edward Mohlenhoff