

INSTRUCTIONS FOR FORM AR 1

APPLICATION FOR CORRECTION OF PROPERTY TAX ASSESSMENT

FOR CLAIMS RELATING TO THE VALUATION OF AN EXCLUSIVELY RESIDENTIAL 1, 2 OR 3 FAMILY HOME

ARC – the Assessment Review Commission – is an independent administrative tribunal dedicated to providing fair and accurate determinations of taxpayers' requests for review and reduction of assessments.

Homeowners may represent themselves. If you want ARC to review your property's assessment, complete and file an *application for correction* either on-line via the County's website or by completing and mailing in a paper form.

File your appeal on line. Our on-line system allows you to research sales, complete and file your appeal, and track its progress. From the County's home page – www.nassaucountyny.gov – select the Assessment Review pull down link under eServices. **Please note that the on-line system does not allow for the search of Class 1 condominium sales.**

Avoid duplicate filings. If you decide to represent yourself, do not sign an authorization for an attorney or other paid representative. If you decide to hire a representative, do not sign authorizations for other representatives or file your own appeal. In a condominium, check with your development's board before filing your own application.

Checking the Department of Assessment's records. Before deciding to challenge your assessment, check the information maintained by the Department of Assessment on your property. The Department of Assessment maintains records of the external measurements of your house and lot, photographs, and other information about your property, as well as an estimated value, which is updated annually. You can access this information from the County's website, www.nassaucountyny.gov under eServices. For additional information on assessments and exemptions call 516-571-2490.

If you disagree with the tentative assessment. Compare your own estimate of your home's current market value to the Department of Assessment's *adjusted market value*, which reflects the impact of limits on assessment increases, apart from increases due to construction, of 6% annually and 20% over five years. If your estimated value is lower, present it to ARC by filing an appeal by March 2. Doing so will also preserve your right to seek judicial review.

Is AR1 the correct form? Use form AR1 to contest the value of an exclusively residential one, two or three family house, including adjacent lots used as part of the home, or a Class 1 condominium unit. Use form AR2 for all other property types. If your claim relates to the property's tax class or exempt value instead of, or in addition to, the total assessed value, file form AR3 only. Visit our website or call our customer service office if you need additional forms.

Checklist for filing an assessment appeal for a private home

- Estimate your home's market value based on recent sales of similar houses.
- Compare your estimate with the *adjusted market value* determined by the Department of Assessment.
- If you decide to challenge the valuation, **file between January 2, 2009 and March 2, 2009.**
- File on line at www.nassaucountyny.gov** or complete and sign a paper form.
- Mail paper forms to the Assessment Review Commission at 240 Old Country Road, Mineola, NY 11501
- Answer the questions on form AR 1. Include information on sales of similar homes or other relevant facts.
- You must state your estimate of the current value of your home.

Completing the application form. If you have questions about how to fill out form AR1, refer to the specific instructions below. If you need further assistance, contact ARC's customer service office at 516-571-2391 or by e-mail via ARC's page on the County website: www.nassaucountyny.gov/arc.

Attachments. In certain cases you are required or advised to submit copies of documents. If you file on-line you may attach word documents, digital photographs and scanned images, or you may submit paper copies by mail with a cover sheet that refers to your appeal: Include the tax year and parcel identification number.

Part A: General Information. Complete this part in full to make sure ARC can accurately identify your property.

Section, Block, Lot: These numbers and letters, which identify your property on the county tax maps, appear on your assessment disclosure notice and tax bill. In some places they may be shown as one long number; you may list it that way. If you own a Class 1 condominium unit, also include the unit information. If your tax bill lists several lots that are part of a lot grouping, list only the first lot.

Adjacent lots used as part of your home and included in your answers in parts B-G: If your home consists of two or more separately assessed lots, where there are separate tax bills for each lot, list the lot number for the main house on the first line and the other lot numbers on this line. Elsewhere on the form, where you provide information about your property or its assessment, you must include the information about all of the lots listed.

Property address: Write the property's house number and street name. The town and zip code are not needed here.

Owner-applicant's name: If you own the house, write your name. If you are filing for a relative who owns the house, write that person's name. A beneficiary of a trust who has use of the home is considered to be the owner as is the holder of a life estate. You may also file if you have a contract to buy the house. If the owner has died, an heir, executor or administrator may file.

Other owners' names: List the names of any of the owners of record not listed on the previous line. For example, if you own the property with your sister, list your sister's name here. If you file as buyer under contract, list the seller's name.

Part B: Owner's Estimate of Full Market Value. This part must be completed. ARC cannot reduce your assessment if this information is omitted. Market value is the most probable price for which your house would sell if placed on the market under ordinary circumstances. Recent open market sales of similar houses are usually the best guide. If your house is in poor condition, you may estimate the price it would sell for if it was in typical condition for houses selling in your area and then deduct the cost of the painting, repairs or other work that would be needed to put it in that condition. If you have a Class 1 condominium unit, try to find sales in the same development.

Part C: Contact Information and Designation of Representative. Complete this part carefully so that ARC can contact you about your application.

Representative: Check the appropriate choice. Choose "self" if you are the applicant listed in Part A and want ARC to contact you. You may authorize another person to be your representative; if you do, ARC will communicate with that person exclusively. If you are acting as a representative, you must arrange to have the applicant certify the application or obtain a current written authorization to sign for the applicant. If you certify the application as a representative, you are responsible for obtaining accurate information about the property from the owner and should provide a copy of the completed application to the applicant if one is requested.

Name & Address: Provide a complete mailing address, including zip code.

Telephone, Fax, E-mail: Always provide a telephone number. E-mail is required for filing on-line.

Conference preference: ARC will consider all of the information that you submit with your application. In addition, in some cases, ARC may schedule a conference. Select the choice that represents your preference.

Part D: Property Information. The answers to these questions assist ARC in determining the value of your house. You are encouraged to provide any other useful information to support your claim. Answer the questions as completely as you can from your own personal knowledge. Do not restate information from the County's assessment records unless you know them to be accurate.

The questions apply to the entire property that is described by the tax lots listed in part A. For example, if you own two adjacent lots, one of which has your house and the other an in-ground swimming pool and you list both tax lots in Part A, answer the question about a pool "yes." If there is more than one structure on the property, include the information about all of the structures when listing the number of rooms and describing the features of the property.

Year acquired: The year in which you, a relative or former relative bought the property. If the sale is within the past year, attach a copy of the contract of sale and closing statement.

Price: The amount paid for the property, including both cash and borrowed funds.

Arms-length sale? Answer yes if none of the sellers are connected to the buyers by a family or business relationship, including a prior relationship. If there is such a connection, answer no.

Year built: The approximate year in which the original main structure was built.

Has any construction or alteration been started or completed in the past 3 years: Answer Yes if there has been any new construction or structural alterations that require a permit. State the total cost of the work as of the most recent January 2, including financing, architect's fees, insurance and permits, but excluding land acquisition costs. Attach a schedule of the costs and a copy of the permit application and, if completed, the new certificate of occupancy.

During your ownership, have you expanded the house's living area by building up or out or by converting a porch, garage, attic or basement? Answer Yes or No and provide the details if the answer is "yes." Answer yes if you built or expanded the house after acquiring the property. Living area is fully enclosed, finished space that is full-height in at least part of the room. Living space may be used as a family room, den or office or as a bedroom, kitchen, bath, living or dining room. It includes other enclosed, finished space, such as a Florida room.

Type of home: Select the appropriate choice to describe the use for which the house is currently arranged. Select **1 family** house if the property is arranged for use by only one family and has no other use. Select **mother-daughter** if there is a main unit and a separate living area with its own cooking facilities and bathroom, which is typically used by a member of the owner's family. Select **2 or 3 family** if there are units with separate entrances, which may be occupied by unrelated families, with their own cooking facilities and bathrooms. Select **"other"** and describe the use in all other cases, such as, for examples, a rooming house, a house that combines a professional office and a residence, or a lot with two separate dwellings.

Name of development or homeowner's association: If the property is located in a planned unit development or if there is a homeowner's association to which you pay dues, list the name of the development or association here.

What part is currently used as a residence for the owners and their families? Answer "Part" or "None" if any part of the property is usually leased to persons not related to the owners, or if the owner uses part of the house for a professional practice or business. If you answer "part" describe the space used as a family residence, for example: "entire 2nd floor."

Is part of the property rented or offered for rent? Answer Yes if all or part is rented, other than to family members. If yes, specify the number of residential or commercial units rented and the monthly rents. If there are leases, attach copies.

Is the property offered for sale or under contract? Answer Yes if it is listed with a broker or has been advertised for sale during the past year or if there is a pending contract of sale. If so, list the asking or contract price. If there is a listing agreement with a broker or signed contract of sale, attach a copy.

What is below the main part of the house? Select the choice describing the area, usually fully or partially below the ground, which is beneath the level having the main entrance. If the areas under various parts of the house are different, describe the largest section. Use these definitions: **Finished basement** – a fully enclosed, full-height level equipped with lighting and surface finishes that are superior to those typical of a cellar used only for storage and utilities. **Unfinished basement** – a fully enclosed, full-height or near full-height level with only minimal quality lighting and surface finishes. **Crawl-space** – a space substantially less than full height or partially open to the elements, that is suitable only for storage. **Slab** – a building foundation located directly on the ground.

Fill-in the number of: Write in the number of rooms of each type: **Kitchen** – a room equipped with cooking appliances in a house that has at least three rooms. **Full bath** – a room equipped with a toilet and a bathtub or shower stall. **Half bath** – a room equipped with only one of the following: a toilet, tub or shower. **Bedroom** – a room with a window that can be used as a sleeping room. **Other rooms** – list the number of rooms not included in the other categories, such as a living, dining or family room, den or office. For example, for a six-room house with a kitchen, three bedrooms, a living room and dining room, write "2" in this space.

Does house have: Answer the garage questions by checking the appropriate box. Answer the other questions Yes or No. Waterfront access means that your property adjoins or has access rights to the Sound or Ocean or a bay, canal or lake.

Are any of these adjacent to or visible from the house? Check the appropriate choices. This question helps identify factors that influence the value of your house. ARC may use this information to help it select the recent sales that are most useful for estimating the value of your house. Streets with heavy traffic usually have a **painted center line or other traffic separation**; check this choice if you can see an expressway or parkway from your house or if the street adjoining your house has a white or yellow line in the center of the pavement or other devices for separating lanes of traffic, such as a row of reflectors, a guard rail, or median strip. Check **none of these** if none of the other choices apply.

Other facts: Use this space to provide more details to any of your answers or other information that you think relevant. If you need more space, attach additional sheets and refer to them here. The following may help support your request:

- If you have recently purchased or refinanced your property, you can obtain a copy of the appraisal report from the lender. ARC is not bound to accept the appraiser's conclusion of value but will often find the appraiser's description of the property helpful and may use the comparable sale information if it is very recent.
- If you have recently done construction or will need to repair damage or defects to your property, photographs, copies of construction contracts, permit applications and insurance estimates may be useful.
- If you looked up your property on the Department of Assessment records and found material errors in the description of your house, you should point these out even if you have already notified the Department of Assessment.

Part E: Assessment Requested. This part may help you accurately specify your claim for reduction and may be especially important if you are dissatisfied with ARC's determination and seek judicial review.

a. Tentative assessment: This is the fractional assessment set by the Department of Assessment on January 2.

b. Applicant's estimate of full market value: The value that you specified in Part B.

c. Correct level of assessment. Assessments are set at a fractional level of full value that is to be uniform within each class of property. The Department of Assessment is required to state the uniform level on the assessment roll and notices. If you do not answer this question, ARC will give you the benefit of the lowest level that is established in any application for Class 1 property. Usually this will be either the Department of Assessment's stated level or a lower level based on other evidence, such as a county-wide survey of sales prices or the latest Class Ratio published by the State Office of Real Property Services.

d. Requested assessment: If you completed line c, you may complete this line by multiplying your estimated market value by the level of assessment. If you do not complete this line, ARC will do the calculation for you.

e. Evidence of level of assessment: If you state a level of assessment on line c, other than the level stated by the Department of Assessment, you should provide the basis for your claim here or attach and refer to additional documentation.

Part F: Recent Sales of Comparable Houses. You may list recent open market sales of properties similar to your house. Sales within the past six months are best, but sales up to two years may be relevant in some cases. List your house first. Try to identify the properties by section/block/lot as well as by house number and street. An approximate date of sale is helpful. You need not list the prices. Do not list the lowest sales you can find; this will not be persuasive. The most useful types of sales to list are those that are most recent and similar to it in size and location. It is especially valuable to point out differences between these sales and your own house, especially if the difference would not be apparent from the basic description. For example, if the sold house's location at the top of a hill gives it a superior view, you should state that in the comments space. You can use ARC's website to search for recent sales – go to the eServices box on the County's website – www.nassaucountyny.gov – and follow the links to Assessment Review and the **Sale Locator**.

Part G: Statement of Claim and Certification. The statement of claim is intended to make sure your application is legally sufficient even if you did not complete Part E. The certification is required by law and should not be altered. If you are acting in a fiduciary capacity, such as a trustee, executor or guardian, print your name and capacity. If you file on paper, you must sign the application. If you do not sign, your application is defective.