



Nassau County Assessment Review Commission
240 Old Country Road, 5th Floor, Mineola, New York 11501
www.nassaucountyny.gov/arc
Phone: 516-571-3214 Fax: 516-571-1692

ARC AUTHORIZATION FORMAT REQUIREMENTS

12/21/2012

Assessment appeals filed by an attorney or representative are valid only if accompanied by an authorization signed and dated by the applicant. The applicant must be the owner or other person responsible for payment of the taxes.

AROW, an interactive web application on the County's site allows for filing all appeals electronically. ARC recommends you file your authorization forms electronically through the same web system by attaching image files directly to electronically filed appeals.

There are two options within *AROW* for filing appeals and attaching authorizations: on-line and bulk upload. You may use one option for filing appeals and the other for attaching authorizations. You may also use the bulk option for some of your appeals or authorizations and the on-line option for others.

These guidelines are provided to specify the technical requirements for electronic submission.

General requirements for all authorizations

- 1) A new, signed and dated authorization is required for each filing period. It is recommended that the form specify the actual filing period for County administrative review, for example: **January 2, 2013 – March 1, 2013, in addition to the tax year (2014-15 in this example).**
- 2) Recommended forms, AR10 and AR11, are posted on the practitioners' page of ARC's website.
- 3) Each authorization should contain the following information:
 - a) The name of the applicant, who must be the owner of record or other aggrieved party.
 - b) The parcel number of the property for which authorization is given. Address alone is insufficient.
 - c) The printed name of the individual authorizing the application (the signer). A signature alone is insufficient.
 - d) The signer's relationship to the applicant. The connection between the signer and the applicant must be apparent from the information on the form. The signer must be the applicant, an officer of a corporate applicant, a member or manager if the applicant is a limited liability company or a general partner if the applicant is a partnership.

- e) The manual signature of the person authorized to sign for the applicant. **An attorney or agent cannot sign the authorization form unless he or she attaches a power of attorney signed by the applicant.**
- 4) Authorizations should consist of a single **WHITE** sheet of letter-sized paper with writing on one side only.
- 5) If the applicant is a condominium association, the authorization may be signed by an officer if it is incorporated or by the president or treasurer if unincorporated. The officer must have available proof of current authority to file for each of the units listed: Either an individual authorization for each unit signed by the unit owner or a by-law that gives it authority to act as agent for all units. If any unit owner has withdrawn his or her authority, that unit must not be listed. If the authorization is based on a by-law, attach a copy to the authorization form. If the units you represent are NOT in consecutive order, you need to list each unit on the form & include its full parcel ID description, which includes the “CA + building number” & unit number. If the units you represent are in consecutive order, you may just list the first and last units and advise that you represent all units (ex: **“All Units”:1-10**), but do not just write “all units” on the authorization.

Parcel number format

- 6) The County currently uses a standardized parcel number format (“SBLBU”), which combines section, block and lot numbers into a single string of numbers, letters and spaces. Use of this format for all purposes is recommended. It is required for bulk electronic submission of appeals and for naming attachments to be bulk uploaded and attached to those appeals, including scanned images of authorization forms.
- 7) The SBLBU format is described in a separate document: *Nassau County Parcel ID Format*.
- 8) When lots have been grouped, only the first lot appears on the roll and the other lot numbers should not appear in the space provided for parcel number in any electronic or paper form.
- 9) **If your authorization form is to be used for two or more parcels you must make additional copies of the scanned image and name them to match each separate appeal.** A condominium unit is a separate tax parcel and each unit covered by the appeal must be listed. Create a copy of the scanned image for each unit.
- 10) Parcels listed on the public utility or special franchise section of the Nassau County roll do not use section, block and lot numbers as their official legal description and there is not a one-for-one relationship between the official parcel numbers and tax map lot numbers. The utility section includes parcels in both tax class 3 and 4. Use only the official numbering system for utility parcels.

Imaging format requirements

- 11) Each authorization should be on a single-sided **WHITE** sheet of 8.5 x 11 inch paper, except where there is need to attach a copy of a power of attorney, a condominium by-law, or a long list of parcel numbers. All of the necessary language can easily fit on one page. Avoid unnecessary multiple page forms.
- 12) Images must be made from signed originals prepared as specified above. They may not consist of composite documents created electronically (e.g. the image of the signature taken from another

document). ARC may require that you produce selected original authorization forms for inspection upon written request.

- 13) Use only PDF, JPG, GIF or TIF formats. Images should be scanned at a maximum of 300 dpi in black and white.
- 14) Scan one image per authorization. Do not put multiple authorizations in the same file.
- 15) Include all pages in a single file. If you need multiple pages because of attachments, such as a long list of lots, a condominium by-law or power of attorney, scan all of the pages to the same file.
- 16) Make one image file per appeal.
- 17) **If you will be using the same authorization for multiple appeals, make multiple images with file names that correspond with the parcel number on the appeal.**

On-line attachment

- 18) You can attach a scanned image of an authorization stored on your computer when you file the appeal in AROW. At any time during the filing period ending **May 1** you may attach authorizations and other documents that were previously filed on-line or by the bulk upload option. Find the appeal form in AROW for the appeal to which you want to attach the document and click the View/Add Attachments button on the upper right.

Bulk uploads

- 19) **Authorization files must be named with the following naming convention:**

AUTH-YYYY-NN-XXX-SBLBU.EXT where

YYYY is the year (**example: 2015 for 2014-15 applications filed in 2013**),

NN is the sequence number of your file if more than one is submitted,

XXX is the county representative code assigned to your firm (if your firm does not have a county number please contact ARC and one will be assigned to you),

EXT is PDF, JPG, GIF or TIF, and

SBLBU is the parcel identification number for the parcel. This SBLBU for authorization image files must be formatted using ARC's specification for SBLBU. See parcel format above and a separate document: *Nassau County Parcel ID Format*.

Multiple images should be compressed into a .zip file no larger than 50mb. You may submit multiple files but they should all be under 50mb in size.