

## 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:

Parcel number (section, block, lot, bldg, unit)

Property address

_____	_____
_____	_____
_____	_____

Taxpayer-applicant's Name \_\_\_\_\_

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

Form: ☐ Individual ☐ Limited liability co. ☐ Partnership ☐ Trust ☐ Publicly-traded corp. ☐ Association ☐ OtherRelation to property: ☐ Owner of record ☐ Lessee of entire property ☐ Buyer ☐ Condominium board☐ Other relation: \_\_\_\_\_

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 ☐ Representative (must have authorization/signature of homeowner)

Name \_\_\_\_\_

Address \_\_\_\_\_

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

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

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 ☐ NoHas 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 \_\_\_\_\_

You may file your application on line at [www.nassaucountyny.gov/arc/arow](http://www.nassaucountyny.gov/arc/arow)

ARC does not accept applications via fax or email.

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

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

**PART E: ASSESSMENT REQUESTED (optional)**

- 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, 2017 and March 1, 2017.**

**You may file your application:**

1. Online at [www.nassaucountyny.gov/arc/arow](http://www.nassaucountyny.gov/arc/arow) or
2. Complete this form and mail it to:  
**Assessment Review Commission, 240 Old Country Road, 5<sup>th</sup> floor, Mineola, NY 11501** or
3. File in person: **240 Old Country Road, 4<sup>th</sup> fl., Mineola, NY 11501.**

**ARC DOES NOT ACCEPT APPLICATIONS VIA FAX OR EMAIL**

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.

The application is defective if parts B or F are omitted.

Visit ARC's website or call **516-571-3214** 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.

**You may file your application on line at [www.nassaucountyny.gov/arc/arow](http://www.nassaucountyny.gov/arc/arow)  
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