

**INSTRUCTIONS FOR FORM AR 2**  
**APPLICATION FOR CORRECTION OF PROPERTY TAX ASSESSMENT**  
**FOR CLAIMS RELATING TO THE VALUATION OF PROPERTY OTHER THAN A 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.

**Property owners may represent themselves.** If you want ARC to review your property’s assessment, complete and file an *application for correction* either on-line via AROW at [www.nassaucountyny.gov/arc/arow](http://www.nassaucountyny.gov/arc/arow) or by completing a form.

**File your appeal on line in AROW (Assessment Review on the Web)** Our on-line system is very user friendly and allows you to research sales, complete and file your appeal, and track its progress. [www.nassaucountyny.gov/arc/arow](http://www.nassaucountyny.gov/arc/arow)

**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.

**Who may authorize the application for review?** An owner; a contract vendee; or a lessee (if given the right to file from the owner). Additionally, a board of managers of a condominium may file on behalf of the unit owners if it has individual written authorizations or if the organizing documents grant such authority.

**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, which is updated annually. You can access this information at [www.nassaucountyny.gov/assessment](http://www.nassaucountyny.gov/assessment). If the Department of Assessment’s records are in error, or if you have any questions, write or call the Department of Assessment, 240 Old Country Rd. 4<sup>th</sup> floor, Mineola, NY 11501. 516-571-1500.

**If you disagree with the Department of Assessment’s estimate of value.** Compare your own estimate of your property’s current market value to the Department of Assessment’s estimate. If your estimated value is lower, present it to ARC by filing an appeal by **March 2, 2017**. Doing so will also preserve your right to seek judicial review.

**Is AR2 the correct form?** Use form AR2 to contest the value of any type of property that is not exclusively residential 1, 2 or 3 family house or individual Class 1 condominium unit. Use form AR1 for those property types. Use AR2 for vacant land, except where the lot is part of a residence for which form AR1 is filed. If your claim relates to the property’s tax class or exempt value instead of, or in addition to, the total assessed value, use only form AR3.

**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** Visit ARC’s web site or call 516-571-3214 if you have any questions. **Parts B and F must be completed; the application is defective if they are omitted.**

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

**Section, Block, Lot:** These numbers identify your property on the County tax maps and assessment roll. If your tax bill lists several lots that are part of a lot grouping, list only the first lot. If you own contiguous parcels that are used as a single property, but where there are separate tax bills for each lot, list all of the lots. Elsewhere on the form, where you provide information about your property, you must include information about the entire property and all of the lots listed.

**Taxpayer-applicant's name:** Write the full name of the individual or entity who owns the property or who is otherwise responsible for payment of the tax and is legally authorized to file with ARC. This is the person who files the application or, if a representative files, who authorizes the filing. Do not put the name of an attorney, agent, officer or employee here.

**Property owners:** List the names of any of the owners of record other than the applicant.

**Form:** You must check the appropriate box describing the type of applicant. A publicly traded corporation has shares that are listed on an exchange or regularly traded over the counter.

**Relation to property:** Check the appropriate choice; if "Other", describe the relationship.

**List of attachments.** Briefly describe documents attached. Required attachments are described in these instructions.

**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 price your property would sell for if placed on the market under ordinary circumstances. If the property is a type that is commonly rented, a typical method of estimating value is an analysis of its income-producing potential. Other methods include analysis of open market sales of similar properties and estimation of the cost required to reproduce the property. Assessments of cooperatives and Class 2 condominiums are based on the market value of the property as a whole as if it were operated as a rental. In condominiums this total value is distributed to the individual units according to their relative value.

**Part C: Contact Information and Representation.** Complete this part carefully providing complete mailing address, telephone number and email address 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; ARC will communicate with that person exclusively. If you are acting as a representative, you must arrange to have the applicant certify the application in Part G or obtain a current written authorization to sign on behalf of the applicant.

**Part D: Property Information.** The answers to these questions assist ARC in determining the value of your property. You are encouraged to provide any other useful information to support your claim. Answer all the questions as completely as you can from your own personal knowledge. The questions apply to the entire property that is described by the tax lots listed in part A.

**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 for each class of property. The Department of Assessment is required to state the uniform level on the assessment roll. ARC will give you the benefit of the lowest level determined for any property of the same class even if you do not state a level here.

**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, provide the basis for your claim here or attach and refer to additional documentation.

**Part F: Statement of Claim and Certification.** If you file on paper, you must sign the application. If you do not sign, your application is defective. The statement of claim is intended to make sure your application is legally sufficient even if you did not complete Part D. The certification is required by law and must not be altered.

**Documents.** Provide documents to substantiate your claim. For a more detailed description of required and recommended documentation, consult the List of documents for AR2 at <https://www.nassaucountyny.gov/1520/Practitioners-Page>