Nassau County Assessment Review Commission
240 Old Country Road, Mineola, New York 11501
www.nassaucountyny.gov/arc
Phone: 516-571-3214 Fax: 516-571-1692
E-mail address: ARC@nassaucountyny.gov

INSTRUCTIONS FOR FORM AR 3

APPLICATION FOR CORRECTION OF PROPERTY TAX ASSESSMENT

FOR CLAIMS OTHER THAN, OR IN ADDITION TO VALUATION, INCLUDING MISCLASSIFICATION OR DENIAL OF EXEMPTION

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 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

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

Check the Department of Assessment's records. Before challenging your assessment, tax class or exemption, 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. If the Department of Assessment's records are in error, or if you have any questions, contact the Department of Assessment, 240 Old Country Rd, 4th floor, Mineola, NY 11501. 516-571-1500.

If you disagree with the Department of Assessment's determination. You may believe that the Department of Assessment improperly denied your application for an exemption or granted it in an amount less than you requested; or improperly removed a previously granted exemption. You may also object to the property's class designation, or have other objections to the assessment, apart from the total assessed value. You may be able to resolve these issues informally with the Department of Assessment. For review by the Assessment Review Commission file form AR3 by **March 1**. **Use form AR3 for exemption, misclassification or unequal assessment claim** and to preserve your right to seek judicial review.

FILE BETWEEN JANUARY 2, 2018 AND MARCH 1, 2018.

You may file your application:

1. **Online at www.nassaucountyny.gov/arc/arow or**
2. **Complete this form and mail it to:**
   Assessment Review Commission, 240 Old Country Road, 5th floor, Mineola, NY 11501 or
3. **File in person: 240 Old Country Road, 4th 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 E must be completed; the application is defective if they are omitted.**

Completing the application form. If you have questions about how to fill out form AR3, refer to the specific instructions below. If you need further assistance, contact ARC's customer service office at **516-571-3214** or by e-mail: **ARC@nassaucountyny.gov**

Attachments. If you are required or advised to submit copies of documents, in AROW, you may attach word documents, spreadsheets, 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. If your claim relates to an exemption, attach a copy of the application for exemption that you filed with the Department of Assessment and related correspondence. If you claim misclassification, attach a copy of your building's certificate of occupancy and any permit application for work under way or recently completed.

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

Parcel number: These numbers and letters, which identify your property on the county tax maps, appear on your Notice of Tentative Assessed Value from the Department of Assessment and tax bill. 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.

Part B: Contact Information and Representation. Complete this part carefully so that ARC can contact you.

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 E or obtain a current written authorization to sign on behalf of the applicant.

Part C: Explanation of Claim and Description of Property. Check and complete the choices describing your claims. The choices correspond to the grounds for review in the Real Property Tax Law, which are summarized below. If necessary, provide further explanation of your claim in the space provided, or in an attachment, and attach copies of relevant documents.

Classification. If your property has an incorrect class designation, it is *misclassified*. There are four classes of property for tax purposes. **Class 1**: One, two and three family homes, certain Condominium units and vacant land zoned for residential use or adjacent to a home. **Class 2**: All other primarily residential property, including condominium, rental and cooperative apartments. **Class 3:** Utility company equipment and special franchises. **Class 4:** All other property, including commercial, industrial and institutional buildings and nonresidential vacant land.

Exemptions. State laws authorize exemptions from the property tax. In order to receive an exemption, you must meet all of the requirements of the law granting the exemption and have filed an application with the Department of Assessment by **January 2, 2018,** prior to the publication of the final assessment roll. For more information, contact the Department of Assessment or visit the County's web site: www.nassaucountyny.gov/assessment If you were denied by the Department of Assessment, you may appeal their decision. Check the appropriate type of exemption denied by the Department of Assessment.

Excessive assessment. An assessment is *excessive* if the total assessed value is greater than the full market value; or if the taxable assessed value is too great because the Department of Assessment fails to grant or miscalculates an exemption.

Unlawful assessment. An assessment may be *unlawful* if a property that is entitled to an exemption is listed as taxable or incorrectly entered on the roll; or if the description on the tax map and roll is not sufficient to identify the property.

Unequal assessment. This claims that the total assessed value is too great in relation to the full market value of the property. Your property's assessment may be *unequal* if the Department of Assessment has over estimated the value of your property, or if the level of assessment for your property's class is less than the uniform level stated by the Department of Assessment. **If *unequal* assessment is your only claim, do not use form AR 3; file on form AR1 or AR2 instead.**

It is neither necessary nor helpful to compare your property's assessment with those of other properties. A claim of *unequal* assessment must be based on the level of assessment for all property of the same class in Nassau County. Usually the best support for a claim of *unequal* assessment is evidence of the full market value of your property.

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 January 1, 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.

Part D: Assessment Requested. (Optional) This part may help you accurately specify your claim for reduction.

a. Tentative assessment: This is the assessment set by the Department of Assessment on January 1.

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. If you do not answer this question, ARC will give you the benefit of the lowest level that is established 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: 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.

Part E: Statement of Claim and Certification. You must sign the application if you file on paper. If you do not sign, your application is defective. The certification in bold type is required by law and must not be altered.