

NASSAU COUNTY ASSESSMENT REVIEW COMMISSION

Response to Request for Information – Instructions for Paper Form AR20 (2021-22)

As of 21/22 Online AR20 filing via AROW will be mandatory.
Instructions for online AR20 filing can be found on ARC Representative page.

Purpose of form: The AR20 is a cover page and checklist for submission of subject-property information for commercial properties in response to requests from ARC – the Assessment Review Commission. It incorporates the questions from application form AR2. The answers to these questions are required as part of your response to ARC’s standard request for information.

Schedule of information due dates: ARC has sent you a list of information due dates and conference dates. Send the complete package of information for each case as early as possible before the due date. Use the AR20 and these instructions to make sure the package is complete. **Do not send incomplete information.**

Duplicate filings: If there are multiple applications for correction for the current year, all but one must be withdrawn before a settlement will be offered. ARC has previously provided duplicate notification to all interested parties.

Economic Unit Identification*

***FILE A SEPARATE AR20 FOR EACH EUN AS SHOWN ON THE SCHEDULE**

Section, Block, Lot, and Lot Suffix: These numbers and letters, which identify the property on the county tax maps, appear on the assessment disclosure notice and tax bill. In some places they may be shown as one long number; you may list it that way. The lot suffix is the last digit in the parcel number and is usually 0, A or B; except for condominiums where it is always U.

If the tax bill lists several lots that are part of a *lot grouping*, list only the first lot.

If the property consists of two or more separately assessed lots, where there are separate tax bills for each lot, list all of the lots in numerical order. All of your answers to the questions on the form and other information that you provide about the property must be accurate for the entire property described by the lots listed.

ARC economic unit number: This number appears under the heading “EUN” on ARC’s information request and conference schedule. ARC assigns an EUN to every protested lot. Tax lots that are used as a single economic unit are assigned the same number. Look at the schedule to see which lots ARC has grouped together under the same EUN. If ARC’s list omits some of the related lots or includes lots that are not owned and used in conjunction with the main lot, check the box to advise ARC that your list is not the same as ARC’s.

ARC information due date: Refer to the date on the schedule that has been sent to you.

Conference request. Check the appropriate box to indicate if you will attend a conference if one is held. No conference will be held unless you submit the AR20 and a complete information package by the Information Due Date.

Taxpayer-applicant’s name: Write the full name of the owner of record or other individual or entity responsible for payment of the tax.

Form: 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 and, if “Other” describe the relationship.

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

Requested Assessments

The requests should be consistent with the analysis that will be presented at the conference. This information is provided only to facilitate the work of the Assessment Review Commission. The County will not deem it an admission against the taxpayer's interest. For each year, or range of years, for which a reduction is requested, state the original assessed value and the requested assessed value. You may also state the requested reduction in assessed value.

Contact Information

List the name of your law firm and the name of an individual to be contacted by ARC if there are questions about the information. Always provide a telephone number. Fax and e-mail are optional. Also list your firm's Nassau County number if one has been assigned.

Property Information

Answer the questions completely in the AR20 form that you submit on or before the Information Due Date, unless you answered the questions on form AR2 as originally submitted electronically via *AROW*.

Answer the questions from information supplied to you by the applicant. **Do not restate information from the County's assessment records.** If the question calls for a yes or no answer, you must clearly check only one choice. The questions apply to the entire property that is described by the tax lots listed.

Year acquired: The year in which the taxpayer purchased the property. If the sale is within the years under review or preceding two years, attach a copy of the contract of sale and closing statement. If the applicant is a lessee, list the commencement date of the first lease for this property. This information may be omitted if the acquisition occurred more than two years prior to the oldest year under review and prior to the beginning of any tax year covered by an open proceeding listed on the County records

Price: The amount paid for the property, including both cash and borrowed funds. If the taxpayer is a lessee, leave this blank unless there was a payment for assignment of the leasehold or a lump sum initial payment.

Was this an arms-length sale? Answer Yes if no person or entity on either side of the transactions is connected to a person or entity on the other, either by a family or business relationship. If there is such a connection, answer No.

Year built: The approximate year in which the original main structure was built. This information may be omitted if the building was constructed more than two years before the oldest year under review.

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.

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, or if the owner has applied for a permit. Attach a schedule of the costs of the work as of the most recent January 4, including financing, architect's fees, insurance and permits, but excluding land acquisition costs. If there is a construction loan, most of this information may be provided by attaching a copy of the certification to draw down the loan closest in time to January 4. Also attach a copy of the permit application or, if completed, the new certificate of occupancy.

Cost as of January 4. Specify the total cost of any incomplete construction or construction completed within the past 3 years. Include all costs other than land acquisition costs. Include costs incurred as of the January 4 in the year in which the application is made.

Has the rentable floor area been expanded? Answer Yes if, during the applicant's possession of the property, there was construction work done which built a new structure on the property, expanded the size of the existing structures or converted areas that were not originally rentable space. Rentable space is enclosed floor area that may be used for apartments, offices, stores, manufacturing, storage or other uses for which the building may be occupied. It includes lobbies and common hallways, space used by the owner for his or her business or residence, and space that is vacant but available for use. It does not include parking, loading platforms, or space usable only for operation of the building.

Is part of the property rented or offered for rent? Answer Yes if all or part of the property is rented or offered for rent by the owner or lessee. Answer No if the property is occupied exclusively by the owner or related entities or individuals. If the applicant is a lessee that occupies the entire property Answer No, but answer Yes if the applicant-lessee sublets space to other, unrelated occupants.

Approximate number of tenants: Indicate the number of tenants of each type as of January of the current year. A tenant is any entity or individual that occupies space for rent, other than an entity or individual related to the applicant-taxpayer. Include month-to-month tenants with no written lease.

Is any commercial space leased for a term of a year or more? Answer Yes if any commercial tenant has a written lease where the original term was one year or more.

Number of new leases in past 3 years: A new lease is one with a new tenant or with a tenant whose prior lease had expired and had no remaining options for renewal at a fixed amount.

Is the property used by the taxpayer's family or business? Answer Yes if any part of the property is occupied by the owner or other taxpayer-applicant, or by a family member or business owned by the applicant. Provide the names of any related entities.

Describe use by taxpayer, including any trade names: If the answer to the previous question is Yes, describe the use and the space occupied by the taxpayer or related entities. For example: "2,000 sq. ft. industrial space by related cleaning firm d/b/a Clean-Sweep."

Is there a plan of correction of environmental contamination? If the owner or other taxpayer has hired consultants to recommend a plan to cure contamination, attach a copy of the report. Indicate which work has been completed. Attach contractor's estimates for the work that the owner plans to do but has not yet done. Indicate approximately when the work will be done.

Structural defects or code violations? Provide the same type of information as for environmental clean up if the building has deficiencies that must be corrected to comply with the local building code or to preserve its ability to serve for its current use. Include the need to replace major mechanical systems if the owner has definite plans for such work.

Has new or additional mortgage debt been placed on the property during the past 3 years? If yes, answer the questions about the terms of the loan and attach a copy of the note. The total debt is the outstanding balance of all mortgages and other liens as of the date the new debt was placed on the property. The term is the number of months before the loan is to be fully repaid. The rate is the annual interest rate. If the rate is variable, state the rate at the time the loan was issued. This data may be omitted for residential cooperatives and condominiums

Other facts: Use this space or an attachment to provide more details to any of your answers or other relevant factual information.

List of Attachments

Check off the documents supplied at this time and describe the years or period of time covered where applicable. The following is a description of the required documentation:

1. Provide a copy of the original **authorization** to file the application for correction for the current year. If the property has changed hands since the most recent application for correction was filed, and the new taxpayer has retained your firm, also provide an original authorization from the new taxpayer.

2. Check this box only if you provide the answers to the **Property Information** questions in a separate attachment. The answers to these questions are required for all commercial properties.

3. For **fully owner-occupied or vacant nonresidential buildings**: A description of the uses of the property with an approximate square footage breakdown for each use, such as office, retail, or warehouse.

4. For **nonresidential buildings with rented space**: A **rent roll** as of January of the current year and for each prior year under review. The rent roll must describe the entire property, including vacant and owner-occupied space. List the names of the commercial occupants, the amount of space occupied, and for rented space, the term of the lease and the annual rent. Sum the square footages and rents for the entire property. The current year rent roll is not required if the information is submitted before April 1.

5. For **leased nonresidential spaces**: Abstracts of leases in effect currently or during the period under review. Abstracts shall include the principal information from the clauses of the lease specifying the demised premises, permitted uses, term, rent and additional rent, shared expenses, services provided by the landlord, construction required by the tenant and options for renewal, extension or purchase. An abstract prepared for rent collection will usually be sufficient. Copies of the leases, including amendments, may be provided where no abstracts exist. Provide abstracts or leases for all nonresidential tenants. Disclose the existence of any business or family relationship between the landlord and tenant.

6. **If the applicant is not the owner of record**: An abstract or copy of the lease or other document that establishes eligibility to apply for correction of the assessment if it has not been previously provided to ARC or if it is a new or amended lease. The abstract shall contain the same information as is specified for space leases. Reproduce in full the clause authorizing the applicant to protest the assessment.

7. For **rental apartments**: A rent roll as of January of the current year.

8. For **Emergency Tenant Protection Act and rent-controlled buildings**, the most recent Annual Registration Summary (form RR-2S) filed with the New York State Division of Housing and Community Renewal.

9. For **cooperatives and condominiums**: The original offering plan (project description and schedule of units) if not previously submitted to ARC, and the most recent amendment to the plan.

10. For cooperatives and condominiums with sponsor held units, a **rent-roll for the unsold units**.

11. For **cooperatives and condominiums**: The most recently completed financial statements for the years under review.

12. For all **properties with rental income**: Income and expense statements itemizing all sources of income and operating expenses for at least two years and for each year under review. The immediate past year statement need not be included if the information is submitted before June 1. Income must include any amount received from tenants or other users of the property, including reimbursements for utilities, repairs, taxes or other expenses, and payments for services such as parking or storage. Income received from and expenses paid to persons or entities related to the taxpayer must be separately identified.

13. If the property is used by its owner or lessee for operation of a **hotel, assisted living facility, adult home, health related facility or skilled nursing home**: An operating statement for each year under review but not less than two in total.

14. **Department stores, franchise restaurants and movie theaters**: Gross receipts for each year under review but not less than three years in total.

15. **Gasoline service stations**: Gallons sold for each year but not less than three in total.

16. If the **building is in the course of construction**, reconstruction or expansion currently, during the years under review or during the prior two years, a copy of the permit application or certificate of occupancy and an itemized account of the costs of construction, including financing and other soft costs.

17. If there is a plan for amelioration of **environmental contamination** of the property or for correction of **structural defects or code violations** in the building, a copy of such plan.

18. If new debt was placed on the property during the years under review or in the past three years: A copy of the **mortgage note**.

19. **If the property is under contract of sale, or has sold during the years under review or the prior two years**, a copy of the contract of sale and the closing statement, if one has been prepared. If listed for sale by brokers, provide a copy of the listing agreement.

20. **Note of issue**: If your requested assessments include *reductions* for roll years that began four or more calendar years prior to the current calendar year, attach a copy of a note of issue, with proof of service, that preserves your claim for those years. Include a copy of the calendar stipulation where applicable. For example, if you conference a 2015/16 application you will need a note of issue that preserves your 2010/11 or earlier judicial appeal.

21. **Substitution of attorneys**: If your requested assessments include reductions for years where your firm was not the original attorney of record, or if there are pending proceedings for years where your client was represented by another attorney, even if no reduction is sought, supply a copy of a stipulation of substitution that is signed by the outgoing attorney.

22. **Stipulation of discontinuance**: If the County records indicate that a proceeding is pending for a year that has been discontinued, supply a copy of the stipulation of discontinuance. If a prior ARC or County Attorney settlement required that proceedings be discontinued or that no proceeding be commenced, ARC will not make an offer of settlement for subsequent years if proceedings are still pending for the years covered by the prior settlement. Provide an original signed stipulation to discontinue such proceedings. You may also provide a stipulation discontinuing proceedings for which no reduction is sought. ARC will forward the original stipulation to the County Attorney.

23. **Other information**. List any other information submitted, including information specifically requested by ARC and other information which you want ARC to consider.

Prior submission (Optional). Indicate the date of a prior submission to ARC or the County Attorney's office and the period that was covered by that submission if the years involved are still unresolved. You need not resubmit information previously provided, such as abstracts or copies of leases that are still in effect and that have not been amended. You do need to update the answers to the questions in the Property Information section based on current information from your client and provide additional income and expense statements, rent rolls and lease abstracts for periods not covered in the prior submission.

GENERAL INSTRUCTIONS

Submit complete information packages on or before the Information Due Date to:

Assessment Review Commission
240 Old Country Road
Mineola, NY 11501

Use form AR20 as a cover for each package. Do not address it to any specific individual. **Additional cover letters are neither necessary nor useful.**

Consult the additional material available on ARC's website: **www.nassaucountyny.gov/arc**

Download the AR20 and other forms in MS Word or PDF versions from the website's Practitioner Page.

Access **AROW** from the website and use its Public Inquiry function to view pending appeals.

ARC contact information:

E-mail ARCcommercial@nassaucountyny.gov

Commercial appraisal John Peguillan 516-571-3110