

**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.

**Homeowners 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 paper form. **Filing online via AROW will all homeowners to track the status of their application and accept or reject offers online.**

**File your appeal on line in AROW (Assessment Review on the Web)** Our online 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.

**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. The Department of Assessment maintains records of the external measurements of your house and lot, photographs, and other information about your property, as well as an estimated value, 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 1, 2019 (Deadline extended to April 30, 2019). 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 Class 2, 3 or 4 land. 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, 2019 AND MARCH 1, 2019. DEADLINE EXTENDED TO APRIL 30, 2019**

**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, 5<sup>th</sup> floor, 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 A-E must be completed; the application is defective if they are omitted.**

**Part A (Required): General Information.** Complete this part in full so 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.

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

**Part B (Required): Applicant's Estimate Of Full Market Value & Offered For Sale**

**Tentative Assessment:** Your tentative assessment is published by the Department of Assessment on January 2 and is mailed to homeowners in the annual Notice of Tentative Assessed Value. You may also find your Tentative Assessment on [www.mynassauproperty.com](http://www.mynassauproperty.com)

**Applicant'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 (Required): Contact Information and Designation of Representative.** 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 (Required): Property Information.** The answers to these questions assist ARC in determining the value of your house. You are encouraged to provide any other useful information to support your claim. Answer 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 (Required): 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>