

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.

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 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

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. 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. 4th floor, Mineola, NY 11501, 516-571-1500.

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 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, 5th 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-D 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 (Required): General Information. General Information. Please complete this part in full to make sure ARC can accurately identify your property.

Section, Block, Lot: 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. In some places they may be shown as one long number; you may list it that way. 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 (Required): Contact Information and Designation of Representative. 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 D or obtain a current written authorization to sign on behalf of the applicant.

Part C: Property Misclassified, Exemptions, Other Claims. 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, 2019, 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.

OTHER CLAIMS SOUGHT:

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 (Required): 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.