

Nassau County, New York • Assessment Review Commission  
APPLICATION FOR CORRECTION OF PROPERTY TAX ASSESSMENT  
FOR CLAIMS RELATING TO THE VALUATION OF PROPERTY OTHER THAN A 1, 2 OR 3 FAMILY HOME

**PART A: GENERAL INFORMATION** (Required)

List separately-assessed tax parcels on the same or adjacent blocks that constitute an economic unit; list in numerical order:

Parcel number (section, block, lot, bldg, unit) \_\_\_\_\_ Property address \_\_\_\_\_  
\_\_\_\_\_

Taxpayer-applicant's Name \_\_\_\_\_

Property owners (if applicant is not sole owner) \_\_\_\_\_

Form:  Individual  Limited Liability Co.  Partnership  Trust  Corporation  Association  Other \_\_\_\_\_

List of attachments \_\_\_\_\_

**PART B: APPLICANT'S REQUESTED FULL MARKET VALUE** (Required)

Applicant estimates and requests that the assessment be reduced based on full market value of → \$ \_\_\_\_\_

Has the property been sold, offered for sale or under contract in the last 12 months?  Yes  No Price \$ \_\_\_\_\_

If Yes, attach contract of sale or listing.

**PART C: CONTACT INFORMATION AND DESIGNATION OF REPRESENTATIVE** (Required)

Representative:  Self  Representative (must have authorization/signature of homeowner)

Name \_\_\_\_\_

Address \_\_\_\_\_

Telephone \_\_\_\_\_ Fax \_\_\_\_\_ E-mail \_\_\_\_\_

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**PART D: PROPERTY INFORMATION** (Required)

Year acquired \_\_\_\_\_ Price \$ \_\_\_\_\_ Was it an arms-length sale?  Yes  No Approximate year built \_\_\_\_\_

Has any construction or alteration been started or completed in the past 3 years?  Yes  No Cost as of Jan 3, 2022 \$ \_\_\_\_\_

Have you expanded the rentable floor area by building up or out, or by converting mechanical or common areas?  Yes  No

Is part of the property rented or offered for rent (other than to the applicant or related individuals or businesses)?  Yes  No

Approximate number of tenants: Retail \_\_\_\_\_ Office \_\_\_\_\_ Industrial \_\_\_\_\_ Apartment \_\_\_\_\_ Other \_\_\_\_\_

Is any commercial space leased for a term of a year or more?  Yes  No Number of new leases in past 3 years \_\_\_\_\_

Is the property used by the taxpayer's family or business?  All  None  Part: \_\_\_\_\_

Describe use by taxpayer, including any trade names \_\_\_\_\_

Is there a plan for correction of environmental contamination?  Yes  No Structural defects or code violations?  Yes  No

Has new or additional mortgage debt been placed on the property during the past three years?  Yes  No If yes, specify:

Total debt, term in months and interest rate: \_\_\_\_\_

Other facts \_\_\_\_\_

If there are prior Article 7 proceedings, list the index numbers: \_\_\_\_\_

List tax years: \_\_\_\_\_

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You may file your application online at [www.nassaucountyny.gov/arc/arow](http://www.nassaucountyny.gov/arc/arow)  
ARC does not accept applications via fax or email.

<b>PART E: STATEMENT OF CLAIM AND CERTIFICATION</b> (Required)
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I, or the individual or entity for which I am authorized to act, own the property or otherwise bear responsibility for payment of the taxes. I ask the Assessment Review Commission to correct the assessment of the property by multiplying my estimate of the full market value of the property by the correct level of assessment for property in the same class on the Nassau County assessment rolls. If the result is less than the tentative assessment, I request that the assessment be reduced to that amount.

**I certify that all statements made in this application are true and correct to the best of my knowledge and belief, and I understand that the making of any willful false statements of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments.**

**X** \_\_\_\_\_  
**Date** (Required)

**Signature** (Required): **X** \_\_\_\_\_

**Printed Name** (Required): \_\_\_\_\_

**The individual certifying this statement is:**(Required)

- The Owner     Lessee of entire property (attach lease)     Authorized representative (attach authorization)  
 Contract Vendee (buyer under contract – attach the contract)     Condominium Board of Managers     Qualified fiduciary (attach)

<b>INSTRUCTIONS FOR FORM AR2 -- See separate instruction sheet for more information</b>
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File between January 2, 2023 and March 1, 2023.

**DEADLINE EXTENDED TO APRIL 3, 2023**

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 customer service window is available 9:00 am to 4:30 pm. Please check ARC website ([www.nassaucountyny.gov/arc](http://www.nassaucountyny.gov/arc)) for updated information **ARC DOES NOT ACCEPT APPLICATIONS VIA FAX OR EMAIL**

Fully complete Parts A - E. Attach additional sheets or copies of documents as necessary.

If the property has residential or commercial tenants, attach:

- (1) a rent roll that describes the entire property, including portions that are owner-occupied or vacant;
- (2) income and expense statements for the past two years; and
- (3) abstracts or copies of commercial leases.

Attach the contract of sale and closing statement if recently sold.

The application is defective if not fully completed.

Visit ARC's website or call **516-571-3214** if you need other forms or instructions.

Use this form for claims based on the value of the property.

Use only form AR3 if your claim relates to the property's tax class or exempt value in addition to or instead of the property value.

Use form AR1 for a 1, 2 or 3 family home.

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