

APPLICATION FOR CORRECTION OF PROPERTY TAX ASSESSMENT (Exemption for 2023/24 tax year)

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

PART A: GENERAL INFORMATION (Required)

Section \_\_\_\_\_ Block \_\_\_\_\_ Lot \_\_\_\_\_

Condominiums only: CA \_\_\_\_\_ Unit \_\_\_\_\_

Adjacent lots used as part of your own property and included in your answers herein \_\_\_\_\_

Property address \_\_\_\_\_

Taxpayer-Applicant's name \_\_\_\_\_

Other owners' names \_\_\_\_\_

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

PART B: CONTACT INFORMATION AND DESIGNATION OF REPRESENTATIVE (Required)

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

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Name \_\_\_\_\_

Address \_\_\_\_\_

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

PART C: use for EXEMPTIONS or PROPERTY MISCLASSIFIED or OTHER CLAIMS

(only fill out claims that apply C1, C2, and/or C3) (use AR1 or AR2 form for value claim)

C1 - Exemption Sought (MUST check exemption type(s)): (Exemption for 2023/24 tax year)

- Basic STAR  Veterans'  Wholly Exempt  First time homebuyer  Disability & Limited Income
 Enhanced STAR  Clergy  Home Improvement  Business Invest 485-b  Volunteer Firefighter & Ambulance worker
 Senior Citizen  Disabled Improvement  Other: \_\_\_\_\_

- Application for an exemption was filed with the Department of Assessment but the exemption was improperly denied
 An exemption was granted on a prior roll but was improperly removed or not carried forward on the current roll
 A partial exemption was calculated incorrectly

C2 - Property Misclassification Sought

The property is misclassified (Tax Class 1, 2, 3, or 4):

It is presently classified as Tax Class: \_\_\_\_\_ Request change to Tax Class: \_\_\_\_\_

C3 - Other Claims Sought:

- A transition assessment was calculated incorrectly
 The assessment exceeds the limitation on increases for Class 1 property
 The roll incorrectly designates the property as being within the following city, town, village, school district or special district: \_\_\_\_\_
 The property has been assessed and entered on the roll by a person or body without authority to make the entry
 The property cannot be identified from the description on the tax maps and assessment rolls
 The assessment is unequal in relation to its market value and correct level of assessment for its tax class.
 The assessment is otherwise unlawful for the reasons stated below

Explanation \_\_\_\_\_

Has any construction or alteration been started or completed in the past 3 years?  Yes  No Cost as of Jan 2 \$ \_\_\_\_\_

Property uses: \_\_\_\_\_

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

FOR INTERNAL USE ONLY

You may file your application online at www.nassaucountyny.gov/arc/arrow
ARC does not accept applications via fax or email.

**PART D: STATEMENT OF CLAIM AND CERTIFICATION (Required)**

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 either remove the property from the rolls or to correct the designation of tax class, taxable status or tax districts as requested in Part C. If the tax classification or exemption I seek results in a taxable assessment lower than the tentative assessment, I ask that the total taxable 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)

**INSTRUCTIONS FOR FORM AR 3 -- See separate instruction sheet for more information**

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.**

File only this form if at least one of your claims relates to exemption or classification or other claim not based on the valuation of the property. You may include a valuation claim on a separate AR 1.

Fully complete Parts A - D. Attach additional sheets or copies of documents as necessary, including copies of any 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.

If you have a claim based on the valuation, attach the information required in the instructions for part D of form AR1 (for a 1, 2 or 3 family home) or AR2 (for all other property).

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