

**INSTRUCTIONS FOR FORM AR 1**  
**APPLICATION FOR CORRECTION OF PROPERTY TAX ASSESSMENT**  
**FOR CLAIMS RELATING TO THE VALUATION OF AN EXCLUSIVELY RESIDENTIAL 1, 2 OR 3 FAMILY HOME**

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**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 allow homeowners to track the status of their application and accept or reject offers online.**

**File your appeal online in AROW (Assessment Review on the Web).** Our online system is very user friendly and allows you to complete and file your appeal and track its progress. Note: Filing an appeal with your own sales comparables with ARC is optional. If you do not, ARC will still give you a full and fair review based on sales comparables and any other applicable information. [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 tentative assessment.** Compare your own estimate of your home’s current market value to the Department of Assessment’s *adjusted market value*, which reflects the impact of limits on assessment increases (apart from increases due to construction) of 6% annually and 20% over five years. If your estimated value is lower, or you feel the value of your property is too high, file an appeal with ARC by **March 1, 2024**. Doing so will also preserve your right to seek judicial review.

**What form should I use?** Use form AR1 to contest the value of an exclusively residential one, two or three family house, including adjacent lots used as part of the home, or a Class 1 condominium unit. Use form AR2 for all other property types. If your claim relates to the property’s tax class or exempt value instead of, or in addition to, the total assessed value, file form AR3. Visit our website or call our customer service office if you need additional forms.

**AR1 Instructions**

**File between January 2, 2024 and March 1, 2024.**

**You may file your application:**

1. **Online at [www.nassaucountyny.gov/arc/arow](http://www.nassaucountyny.gov/arc/arow) or**
2. **Complete form AR1 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**
4. **No individual person shall file more than 10 physical applications per person per day.**

**ARC DOES NOT ACCEPT APPLICATIONS VIA FAX OR EMAIL** Use this form to contest the value of an exclusively residential 1, 2 or 3 family house or Class 1 condominium unit. Submission shall be either by US mail or by in-person drop off at the ARC office. Visit ARC's web site or call 516-571-3214 if you have any questions. **Parts A-C and F 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 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.

**Adjacent lots used as part of your own property and included in your answers herein:** If your home consists of two or more separately assessed lots, where there are separate tax bills for each lot, list the lot number for the main house on the first line and the other lot numbers on the additional line. Elsewhere on the form, where you provide information about your property or its assessment, you must include the information about all of the lots listed.

**Property address:** Write the property's house number and street name, town and zip code.

**Owner-applicant's name:** Write the name of the owner of the property. You may also file if you have a contract to buy the house. If you file as buyer under contract, add "Contract Vendee" next to the Owner-applicant's name.

**Other owners' names:** List the names of any other owners of record not listed on the previous line.

**Form:** You must check the appropriate box describing the type of applicant, such as an Individual Homeowner, an LLC, a Trust, etc.

**Part B (Required): Applicant's Estimate of Full Market**

**Applicant's Estimate of Full Market Value:** Market value is the price your house would sell for if placed on the market under ordinary circumstances. Give the lowest market value that you deem reasonable. **ARC will not reduce your value below this estimated value.**

**Has the property sold, is offered for sale or under contract:** If yes, attach documentation.

**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. If you are filing on behalf of another, check "Representative." You must obtain a current written authorization to sign on behalf of the applicant. Information regarding this authorization (Form AR10) can be found on the ARC website under "Forms".

**Part D (Optional): Property Information.** You may provide any other useful information. The questions apply to the entire property that is described by the tax lots listed in Part A.

**Part E (Optional): Recent Sales of Comparable Houses.** Solely at your option, you may list recent open market sales of properties similar to your house. Sales within the past six months are best, but sales up to two years may be relevant in some cases. List your house first. You can use ARC's website or any other outside source to search for recent sales at [www.nassaucountyny.gov/arc/saleslocator](http://www.nassaucountyny.gov/arc/saleslocator).

**Part F (Required): Statement of Claim and Certification.** The statement of claim is intended to make sure your application is legally sufficient. The certification is required by law and should not be altered. If you are acting in a fiduciary capacity, such as a trustee, executor or guardian, print your name and capacity. If you file on paper, you must sign the application. If you do not sign, your application is defective.