



**Nassau County Assessment Review Commission**  
240 Old Country Road, 5<sup>th</sup> Floor, Mineola, New York 11501  
[www.nassaucountyny.gov/arc](http://www.nassaucountyny.gov/arc)

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**ARC AUTHORIZATION FORMAT REQUIREMENTS**

**2027/28**

Assessment appeals filed by an attorney or representative are valid only if accompanied by an authorization signed and dated by the applicant. The law requires that the authorization be attached to the application during the filing period. The applicant must be the owner or other person responsible for payment of the taxes.

*AROW*, an interactive web application on the County's site allows for filing all appeals electronically. File your authorization forms electronically through the same web system by attaching image files directly to electronically filed appeals.

There are two options within *AROW* for filing appeals and attaching authorizations: on-line and bulk upload. You may use one option for filing appeals and the other for attaching authorizations. You may also use the bulk option for some of your appeals or authorizations and the on-line option for others.

**Parcel number format (PARID)**

- 1) The County currently uses a standardized parcel number format ("SBLBU"), which combines section, block and lot numbers into a single string of numbers, letters and spaces. Use of this format for all purposes is recommended. It is required for bulk electronic submission of appeals and for naming of authorization images to be bulk uploaded properly.
- 2) The SBLBU format is described in a separate document: *Nassau County Parcel ID Format*.
- 3) When lots have been grouped, only the first lot appears on the roll and the other lot numbers should not appear in the space provided for parcel number in any electronic or paper form.
- 4) **If your authorization form is to be used for two or more parcels you must make additional copies of the scanned image and name them to match each separate appeal.** A condominium unit is a separate tax parcel and each unit covered by the appeal must be listed. Create a copy of the scanned image for each unit.
- 5) Parcels listed on the public utility or special franchise section of the Nassau County roll do not use section, block and lot numbers as their official legal description and there is not a one-for-one relationship between the official parcel numbers and tax map lot numbers. The utility section includes parcels in both tax class 3 and 4. Use only the official numbering system (see Nassau County Parcel Number Format provided) for utility parcels.

## Authorization Protocol 2027/28

- **FOR 2027/28** if you are filing as a representative an Authorization **must** be submitted in AROW during the filing period. Please identify the document as “authorization” in the drop-down menu.
- Unauthorized applications are defective and must be corrected within the time frame allotted.
- If you are a rep and filing an application(s) on your own behalf, under your rep number you **MUST** attached an authorization.

### **AUTHORIZATION REQUIREMENTS (see boxed example below)**

1. **FOR 2027/28** all authorizations must be submitted by the last day of the filing period (March 2, 2026). After that time ARC will only accept authorizations to cure defects.
2. **FOR 2027/28** please verify that all authorizations are submitted by viewing attachment to application in AROW. The burden is on the representative to validate and verify filings.
3. Please utilize box format on page 3. By using the certification language contained therein, common authorization issues may be avoided.
4. The authorization must specify it includes the 2027/28 tax year administrative review.
  - Merely listing the calendar year is insufficient, you must specify the tax year.
5. Section, Block, Lot -properly formatted (no Suffolk County format) 2 options:
  - Section/Block/Lot: **21/F/16**
  - Nassau Parid: 21 F 00160 (Nassau formatting on ARC Website)
6. Representative Name & assigned number
7. Property Address
8. Aggrieved Party/Authorized Person Name Printed
  - if signature is not of the aggrieved party, then additional documentation is needed.
9. Aggrieved Party/Authorized Person Signature -
10. Signatories/Aggrieved parties
  - If signature is not of the aggrieved party, then supporting documentation is required:
    - Owner
    - Tenant (attach lease)
    - Contract vendee (attach contract)
    - LLC (must have member’s name and relationship to the LLC)
    - Corp. (must have officer’s name & relationship to the Corp.)
    - POA (N/B who shall not be the representative or anyone affiliated with the representative)
    - Guardian / Trustee / Executor
11. Dated at time of signing
  - date must be entered by the signatory, not the representative (no preprinted dates)
  - no more than 120 days before the first date for filing of an app (Jan 2<sup>nd</sup>)

12. Proper Orientation of auth (scan in a direction to be able to read it)

13. Authorization must be legible. At least 12 size font or higher

14. Condominiums:

-must have SBL, building #, unit # - 17015 0022UCA006300230

- parcel id utilizing “et al” is not acceptable

-when filing as Board of Managers, an individual property owner is not acceptable

15. No Photographs

**\*\*\*\*ARC requests that you include the below text at the bottom your authorization. You may include anything additional above the box\*\*\*\***

**The undersigned CERTIFIES that they are an aggrieved party within the meaning of the Real Property Tax Law and hereby authorizes the below representative to file with the Nassau County Assessment Review Commission**

Tax Year 2027/28 Representative Name \_\_\_\_\_ Rep # \_\_\_\_\_  
Aggrieved party \_\_\_\_\_ Relationship to property \_\_\_\_\_  
(i.e. Owner, Tenant, Contract Vendee)  
By: Signature \_\_\_\_\_ Title (if applicable) \_\_\_\_\_  
(i.e. President, Member, Trustee)  
Name (printed) \_\_\_\_\_ Date \_\_\_\_\_  
Parcel Id \_\_\_\_\_ Property address \_\_\_\_\_

### **Bulk uploads**

1. If filing via bulk upload, authorizations should be BULK UPLOADED.  
Instructions for Bulk Uploading are on ARC’s Representatives page and were emailed to all representatives in December 2025, before the 2027/28 filing period.
2. When submitting authorization uploads DO NOT zip the folder they are in.
3. You must select the files you want to submit and add those to your zip file.
4. Do not bulk upload for fewer than 25 appeals at a time, whether it be an application, authorization or AR20 upload. Anything less than 25 appeals must be entered through the normal User Interface with the exception of error corrections.
5. Bulk filing deadline will be at noon (12:00 pm) on the last day of the filing period (March 2, 2026). DO NOT WAIT UNTIL THE LAST MINUTE
6. Individual filings may still be entered and authorizations may be attached online until 11:59 pm on the last day of the filing period.
7. Authorization uploads may not be processed until after the filing period is over, however they are still required to be submitted timely.
8. Authorization files must be named with the following naming convention:

The prefix in the Authorization upload should be capitalized.

**AUTH-YYYY-NN-XXX-SBLBU.EXT** where

YYYY is the year (**example: 2028 for 2027-28 applications filed in 2026**),

NN is the sequence number of your file if more than one is submitted,

XXX is the county representative code assigned to your firm (if your firm does not have a county number please contact ARC and one will be assigned to you),

EXT is PDF, JPG or TIF, and

SBLBU is the parcel identification number for the parcel. This SBLBU for authorization image files must be formatted using ARC's specification for SBLBU. See parcel format above and a separate document: *Nassau County Parcel ID Format*.

9. Multiple images should be compressed into a .zip file no larger than 50mb. You may submit multiple files but they should all be under 50mb in size.

### **Imaging format requirements**

1. Use only PDF, JPG, GIF or TIF formats. Images should be scanned at a maximum of 300 dpi in black and white. Large photographs will not be accepted.
2. Scan one image per authorization. Do not put multiple authorizations in the same file.
3. Include all pages in a single file. If you need multiple pages because of attachments, such as a long list of lots, a condominium by-law or power of attorney, scan all of the pages to the same file.
4. Make one image file per appeal.
5. **If you will be using the same authorization for multiple appeals (i.e., multiple units or lots), make multiple images with file names that correspond with the parcel number on the appeal.**

### **AROW attachment**

- 1) At any time before the last day of the filing period (**March 2, 2026**) you may attach authorizations and other documents to your filing. You can attach a scanned image of an authorization stored on your computer when you file the appeal in *AROW*. Find the appeal form in *AROW* for the appeal to which you want to attach the document and click the View/Add Attachments button on the upper right. You must file an application first.
  - a) **Zip file names should start with AUTH....Zip. Please use some identifier after AUTH to enable us to distinguish one AUTH zip file from another. Ie AUTH2028-RepNum-01.zip, AUTH2028-RepNum -02.zip, etc.**
  - b) **Authorization uploads should be submitted after the Application has been uploaded and a confirmation receipt is received.**