



**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)

December 22, 2025

**ARC FILING PROCEDURES FOR 2027-28 APPEALS**

Dear Real Estate Tax Practitioner:

The following information will help you prepare for filing appeals of the tentative assessments published by the Nassau County Department of Assessment on January 2, 2026.

ARC requires that all representatives file 100% of their administrative appeals electronically via *AROW*, which is accessed via ARC's web site: [www.nassaucountyny.gov/arc](http://www.nassaucountyny.gov/arc)

There are two ways to use *AROW*: On-line or by bulk upload. Either or both methods may be used to file appeals and attach scanned images of authorization forms.

***AROW* - USER ID AND PASSWORDS**

If you are using *AROW* for the first time or don't remember your log-on ID or password, **do not create a new user ID**. Please contact [ARCOperations@nassaucountyny.gov](mailto:ARCOperations@nassaucountyny.gov) to obtain your user ID and password. You must file as a representative using your representative user id and password. Do not file for clients under any personal account.

***AROW* – ON-LINE FILING**

You can file an appeal in *AROW* starting January 2, 2026. Applications must be submitted and filed electronically no later than 11:59 pm on the last day of the filing period (March 2, 2026). Successful transmissions generate an appeal number immediately and an email confirmation shortly thereafter. If you do not receive an email confirming your filing within 48 hours, first check your *AROW* account to verify if the filing is listed and then, if not, contact [ARCOperations@nassaucountyny.gov](mailto:ARCOperations@nassaucountyny.gov). Be sure to provide the PARID & Representative number in the subject of your email so your questions may be addressed.

Your on-line filing should contain answers to the questions on the application form and can include any attachments. Attachments must be in PDF, JPG, GIF or TIF formats.

*It is highly recommended that you complete your filings prior to 4:00 pm on the last day of the filing period (March 2, 2026), should you encounter the need for technical assistance from ARC staff.*

***AROW* – BULK FILING**

**Bulk filing deadline will be at noon (12:00 pm) on the last day of the filing period (March 2, 2026).**

The optional bulk upload features of *AROW* will be available for filing 2027-28 appeals starting January 2, 2026. Specifications for the bulk upload and image format are available on the Representative page of ARC's website. **If you are planning to use the bulk filing process this year, we request that you first contact [ARCAROWBulk@nassaucountyny.gov](mailto:ARCAROWBulk@nassaucountyny.gov) to verify your electronic filing information.**

After you upload a file to the FTP site please notify ARC via email at [ARCAROWBulk@nassaucountyny.gov](mailto:ARCAROWBulk@nassaucountyny.gov).

Anything less than 25 appeals must be entered through the normal User Interface with the exception of error corrections.

Although ARC allows Bulk filing of AR3s ARC recommends that you enter those individually through the normal User Interface. All Supplemental Exemption documents must be submitted to the Department of Assessment.

## **AVOID BULK FILING DIFFICULTIES**

Please understand that ARC has no way of knowing which of the parcel ID's contained in your bulk upload have successfully transmitted from the FTP site to the AROW application. Only you know which parcels you intended upon filing that did not make it into AROW and only you can research those errors.

1. Upon filing via a bulk upload, please verify that all of the parcels have been included. When you receive the email which contains a bulk upload ID number, you should verify your upload by logging into AROW, selecting the "Bulk uploads" link and inputting this bulk upload ID number in the Bulk upload search section. Click search for your upload which will provide the status of your individual parcels. If a number is shown in the error column, it means there were errors in processing your upload. You need to click on this number to ascertain the nature of the errors. Please understand that parcels located in the error column do not have 2027-28 appeals filed in AROW. You must correct the errors and resubmit **only** those parcels.
2. The most common errors are formatting problems. Those parcels that are formatted correctly will get uploaded into AROW and those parcels that are not formatted correctly will not. Being assigned a bulk upload number does not mean that all parcels in the upload were uploaded correctly. **Any parcel found in the error column (as outlined above) can only be addressed and fixed during the filing period.** Common formatting errors are usually due to incorrect block conversions or lot conversions, spacing errors and a failure to put in an estimated market value (a zero market value is not acceptable in AROW).
3. For correct formatting use the "Nassau County Parcel Number Format" as your guide and look at the sample parcel formats provided. **Should you have any questions regarding the format, please contact [ARCAROWBulk@nassaucountyny.gov](mailto:ARCAROWBulk@nassaucountyny.gov).**
4. **Follow the instructions in the ARC BULK UPLOAD LAYOUT. If you do not comply with this layout, the filing will not be accepted by AROW.** Specifically, be aware the representative number in the name of the bulk upload text file supersedes the representative number of the FTP folder that the file is loaded to.

**It is up to you to verify your filings.**

Very truly yours,



Hon. Stephen A. Bucaria