



**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)

April 24, 2026

**ARC AR20 ONLINE FILING PROCEDURES FOR 2027-28 APPEALS**

Dear Real Estate Tax Practitioner:

The following information will help you prepare for filing AR20 forms required by the attached ARC AR20 schedule.

For the 2027/28 tax year ARC requires that all representatives file 100% of their AR20 submissions electronically via *AROW*, which is accessed via ARC's web site: [www.nassaucountyny.gov/arc/AROW](http://www.nassaucountyny.gov/arc/AROW)

There are two ways to use *AROW*: On-line or by bulk upload. Either or both methods may be used to file AR20's and attach scanned images of any required supporting documentation.

***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 [ARCAROWBulk@nassaucountyny.gov](mailto:ARCAROWBulk@nassaucountyny.gov) to obtain your user ID and password.

***AROW* – ON-LINE FILING**

You can complete an AR20 in *AROW* starting **April 27, 2026**. Successful transmissions generate an AR20 number immediately and an email confirmation shortly thereafter. If you do not receive an email confirming your filing within 48 hours, please contact [ARCAROWBulk@nassaucountyny.gov](mailto:ARCAROWBulk@nassaucountyny.gov). Be sure to provide your representative number, the parcel ID & EUN so your questions may be addressed.

Your on-line filing should contain answers to all of the questions on the AR20 and if appropriate include any attachments. Attachments must be in 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. File names should not include any special characters, such as apostrophes. For example: 10-48 I&E's 2024.pdf is not correct, 10-48 IEs 2024.pdf is correct.

***AROW* – BULK FILING**

The optional AR20 bulk upload features of *AROW* will be available for filing 2027-28 AR20's starting **April 27, 2026**. Specifications for the bulk upload are available on the "Representative Page" of ARC's website. Please note the AR20 bulk upload FTP site is different than the application FTP site. It is a different login and password. **If you have not used the bulk filing process previously, we request that you first contact [ARCAROWBulk@nassaucountyny.gov](mailto:ARCAROWBulk@nassaucountyny.gov) to verify your electronic filing information.**

## BULK FILING GUIDE

The upload process itself will remain the same. However, there are certain difficulties that continue to arise with the bulk filing that we wish to clarify to avoid filing problems. Please understand that ARC has no way of knowing which of the EUN's/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 an AR20 bulk upload, please verify that all of the EUN's have been filed. When you receive the email which contains an AR20 bulk upload ID number, you should verify your upload by logging into AROW, selecting the "Bulk AR20 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 EUN's. 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 EUN's located in the error column do not have 2027/28 AR20 filed in AROW. You must correct the errors and resubmit **only** those parcels.
2. **Follow the instructions in the AR20 BULK UPLOAD LAYOUT along with the current 2027/28 commercial schedule that was sent to your firm this year. 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.
3. Use the attached AR20 bulk upload Document naming specification for all documents being submitted through the bulk upload process. **Should you have any questions regarding the bulk upload specifications or document naming conventions, please contact [ARCAROWBulk@nassaucountynv.gov](mailto:ARCAROWBulk@nassaucountynv.gov).**
  - a. 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. File names should not include any special characters, such as apostrophes. For example: 10-48 I&E's 2024.pdf is not correct, 10-48 IEs 2024.pdf is correct.
  - b. **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.**
  - c. **Do NOT zip a folder with the files in it, groups of individual files should be selected and zipped.**
  - d. **Zip file names should start with 20AT....Zip. Note that 20AT refers to AR20 and Attachment NOT the tax year. Please use some identifier after 20AT (AR20 Attachment) to enable us to distinguish one 20AT zip file from another. For example: 20AT2028-RepNum-01.zip, 20AT2028-RepNum -02.zip, etc.**
  - e. **20AT uploads should be submitted after the AR20 has been uploaded and a confirmation receipt is received.**

ARC's mission is to resolve assessment errors efficiently. We need your active assistance to acquire the information to support timely and appropriate offers of settlement. We look forward to working with you in a cooperative spirit to achieve our mutual goals.

Very truly yours,



Stephen A. Bucaria