

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**

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 or by completing a paper form.

File your appeal on line in AROW (Assessment Review on the Web) Our on-line system is very user friendly and allows you to research sales, complete and file your appeal, and track its progress. 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. 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. 4th 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, file an appeal with ARC by **March 1, 2017**. 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.

File between January 2, 2017 and March 1, 2017.

You may file your application:

1. Online at www.nassaucountyny.gov/arc/arow or
2. Complete this form and mail it to:
Assessment Review Commission, 240 Old Country Road, 5th floor, Mineola, NY 11501 or
3. File in person: 240 Old Country Road, 4th fl., Mineola, NY 11501.

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. Visit ARC's web site or call 516-571-3214 if you have any questions. **Parts B and G must be completed; the application is defective if they are omitted.**

Part A: General Information. Complete this part in full to make sure 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 home and included in your answers in parts B-G: 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.

Part B: Owner's Estimate of Full Market Value. This part must be completed. ARC cannot reduce your assessment if this information is omitted. Market value is the price your house would sell for if placed on the market under ordinary circumstances. Recent open market sales of similar houses in the same area are usually the best guide.

Part C: 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. You may authorize another person to be your representative; ARC will communicate with that person exclusively. If you are acting as a representative, you must arrange to have the applicant certify the application in Part G or obtain a current written authorization to sign on behalf of the applicant.

Part D: Property Information. The answers to these questions assist ARC in determining the value of your house. You are encouraged to provide any other useful information to support your claim. Answer the questions as completely as you can from your own personal knowledge. The questions apply to the entire property that is described by the tax lots listed in part A.

Part E: Assessment Requested. (Optional) This part may help you accurately specify your claim for reduction and may be especially important if you are dissatisfied with ARC's determination and seek judicial review.

a. Tentative assessment: This is the assessment set by the Department of Assessment on January 2.

b. Applicant's estimate of full market value: The value that you specified in Part B.

c. Correct level of assessment. Assessments are set at a fractional level of full value that is to be uniform within each class of property. The Department of Assessment is required to state the uniform level on the assessment roll and notices. If you do not answer this question, ARC will give you the benefit of the lowest level that is established in any application for Class 1 property. Usually this will be either the Department of Assessment's stated level or a lower level based on other evidence, such as a county-wide survey of sales prices or the latest Class Ratio published by the State Office of Real Property Services.

d. Requested assessment: If you completed line c, you may complete this line by multiplying your estimated market value by the level of assessment. If you do not complete this line, ARC will do the calculation for you.

e. Evidence of level of assessment: If you state a level of assessment on line c, other than the level stated by the Department of Assessment, you should provide the basis for your claim here or attach and refer to additional documentation.

Part F: Recent Sales of Comparable Houses. (Optional) 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. Recent open market sales of similar houses in the same area are usually the best guide. You can use ARC's website to search for recent sales at www.nassaucountyny.gov/arc/saleslocator.

Part G: 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.