#### 2026-27

# Nassau County, New York • Assessment Review Commission APPLICATION FOR CORRECTION OF PROPERTY TAX ASSESSMENT

FOR CLAIMS RELATING TO THE VALUATION OF AN EXCLUSIVELY RESIDENTIAL 1, 2 OR 3 FAMILY HOME

PART A: GENERAL INFOR	MATION (Required)				
Section Block	Lot	Cor CA	ndominiums only: Unit		
Adjacent lots used as part of your o	wn property and included in your ar	nswers herein			
Property address					
Taxpayer-applicant's name					
Other owners' names	·				
Form:   Individual   Limited L	iability Co. □ Partnership □ Tru	st □ Corporation □ Ass	sociation		
PART B: APPLICANT'S RE	QUESTED FULL MARKET \	/ALUE (Required)			
Applicant estimates and reque	ests that the assessment be redu	iced based on full ma	rket value of 🗲 \$		
Has the property been sold, offered If Yes, attach contract of sale or list	ina	t 12 months? ☐ Yes ☐			
PART C: CONTACT INFOR	MATION AND DESIGNATIO	N OF REPRESENT	ATIVE (Required)		
Representative: □ Self □ Represe	ntative (must have authorization/sig	gnature of homeowner)	FOR INTERNAL US	SE ONLY	
Name					
Address					
Telephone	E-mail		-		
PART D: PROPERTY INFO	RMATION (Optional)				
Year acquired Price \$_	Was this an arms-lengt	h sale? ☐ Yes ☐ No App	proximate year built		
Has any construction or alteration b	een started or completed in the past	3 years? ☐ Yes ☐ No	Cost as of Jan 2 \$		
During your ownership, have you expanded the house's living area by building up or out, or by converting a porch, garage, attic or basement?   Yes No If yes, describe in the space at the end of Part D or in an attachment.					
Use: □ 1 family □ Mother/daught	ter $\Box$ 2 family $\Box$ 3 family $\Box$ Co	ondominium   Other:		<del></del>	
Name of development or homeown	ers' association				
What part is currently used as a resi	dence for the owners and their fami	ilies?   All   Part:		$\square$ None	
Is property rented or offered for ren	t? ☐ Yes ☐ No Number of units	s Rent \$	_ Attach copies of curren	t leases.	
What is below the main part of the	house?   Finished basement   U	nfinished basement $\Box$	Crawl-space □ Slab		
Fill-in the number of: Kitchens	Full baths Half	baths Bedrooms	Other rooms		
Does house have: A garage? $\Box$ 1	car $\Box$ 2 cars $\Box$ 3+ cars $\Box$ None	Central air conditionin	g? □ Yes □ No		
In-ground pool? $\square$ Yes $\square$ No W	$V$ aterfront access? $\square$ Yes $\square$ No	A professional office or	business use? ☐ Yes	$\square$ No	
Are any of these adjacent to or visible from the house?   Waterfront   Street with a painted center line or other traffic separation					
☐ Railroad ☐ Commercial proper	ty	course $\square$ Park $\square$ N	one of these		
Other facts:	<del></del>				

# FOR INTERNAL USE ONLY

AR1 Page 2 2026-27

PART E:	RECENT SALES OF COMPARABLE HOUSES	(optional)
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List open market sales of homes similar to yours that have recently sold. Describe any significant differences.

	Taxpayer's house	Sale #1	Sale #2	Sale #3
Section, block, lot				
House # and street				
Sale date (mo., yr.)				
Price, if known				
Comments				

### PART F: STATEMENT OF CLAIM AND CERTIFICATION (Required)

I ask the Assessment Review Commission to determine the assessment by multiplying my estimate of the full market value of the property by the correct level of assessment for Class 1 property on the Nassau County assessment rolls. If the result is less than the tentative assessment, I request that the assessment be reduced to that amount.

I certify that all statements made in this application are true and correct to the best of my knowledge and belief and I understand that the making of any willful false statements of material fact herein will subject me to the provisions of the Penal Law relevant to the making and filing of false instruments.

X	Signature (Required): $\mathbf{X}$					
Printed Name (Required):						
The individua	al certifying this statement is:(Required)					
$\Box$ The Owner	☐ Lessee of entire property (attach lease) ☐ Authorized representative (attach authorization)					
☐ Contract Veno	dee (buyer under contract – attach the contract) $\Box$ Condominium Board of Managers $\Box$ Qualified fiduciary (attach	h)				

## INSTRUCTIONS FOR FORM AR 1 See separate instruction sheet for more information

File between January 2, 2025 and March 3, 2025.

**DEADLINE EXTENDED TO APRIL 1, 2025** 

You may file your application:

- 1. Online at www.nassaucountyny.gov/arc/arow or
- 2. Complete this form and mail it to:
  <u>Assessment Review Commission</u>, 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 (<u>www.nassaucountyny.gov/arc</u>) for updated information or call (516) 571-3214. <u>ARC DOES NOT ACCEPT APPLICATIONS VIA FAX OR EMAIL</u>

Fully complete Parts A, B, C and F; The application is defective if omitted.

- AR1 form is to contest value only for exclusively residential 1,2,3 family house or individual Class 1 condominium unit.
- AR2 form is to contest value only for all other property types not on the AR1 form.
- AR3 form is for exemption claims, misclassification claims, and other non-value claims.