

**INSTRUCTIONS FOR FORM AR 2  
APPLICATION FOR CORRECTION OF PROPERTY TAX ASSESSMENT  
FOR CLAIMS RELATING TO THE VALUATION OF PROPERTY OTHER THAN A 1, 2 OR 3 FAMILY HOME**

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**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](http://www.nassaucountyny.gov/arc/arow) or by completing a paper form. **Filing online via AROW will allow homeowners to track the status of their application and accept or reject offers online.**

**File your appeal online in AROW (Assessment Review on the Web).** Our online system is very user friendly and allows you to complete and file your appeal and track its progress. [www.nassaucountyny.gov/arc/arow](http://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](http://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. 4<sup>th</sup> floor, Mineola, NY 11501. 516-571-1500.

**If you disagree with the Department of Assessment’s estimate of value.** Compare your own estimate of your property’s current market value to the Department of Assessment’s estimate. If your estimated value is lower, or you feel the value of your property is too high, file an appeal with ARC by **March 3, 2025**. Doing so will also preserve your right to seek judicial review.

**What form do I use?** This depends on what type of claim you are making.

- 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.**

**If you are contesting value and a non-value claim, you would file a separate application for each.**

**AR2 Instructions**

**FILE BETWEEN JANUARY 2, 2025 AND MARCH 3, 2025.**

**You may file your application:**

1. **Online at [www.nassaucountyny.gov/arc/arow](http://www.nassaucountyny.gov/arc/arow) or**
2. **Complete form AR2 and mail it to:**  
**Assessment Review Commission, 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 ([www.nassaucountyny.gov/arc](http://www.nassaucountyny.gov/arc)) for updated information**
4. **No individual person shall file more than 10 physical applications per person per day.**

**ARC DOES NOT ACCEPT APPLICATIONS VIA FAX OR EMAIL** Submission shall be either by US mail or by in-person drop off at the ARC office. Visit ARC's web site or call 516-571-3214 if you have any questions. **Parts A-E must be completed; the application is defective if they are omitted.**

**Part A (Required): General Information.** Complete this part in full so ARC can accurately identify your property.

**Parcel number (Section, Block, Lot, Bldg, Unit):** These numbers identify your property on the County tax maps and assessment roll. If your tax bill lists several lots that are part of a lot grouping, list only the first lot on the tax bill. If you own contiguous parcels that are used as a single property, but where there are separate tax bills for each lot, list all of the lots. Elsewhere on the form, where you provide information about your property, you must include information about the entire property and all of the lots listed.

**Property address:** Write the property's house number and street name, town and zip code.

**Taxpayer-applicant's name:** Write the full name of the individual or entity who owns the property or who is otherwise responsible for payment of the tax and is legally authorized to file with ARC. This is the person who files the application or, if a representative files, who authorizes the filing. Do not put the name of an attorney, agent, officer or employee here.

**Property owners:** List the names of any of the owners of record other than the applicant.

**Form:** You must check the appropriate box describing the type of applicant.

**List of attachments.** Briefly describe documents attached. Required attachments are described in these instructions.

**Part B (Required): Applicant's Estimate Of Full Market Value & Offered For Sale**

**Applicant's Estimate of Full Market Value.** This part must be completed. ARC cannot review your assessment if this information is omitted. Market value is the price your property would sell for if placed on the market under ordinary circumstances. Give the lowest market value that you deem reasonable. ARC will not reduce your value below this estimated value. If the property is a type that is commonly rented, a typical method of estimating value is an analysis of its income-producing potential. Other methods include analysis of open market sales of similar properties and estimation of the cost required to reproduce the property. Assessments of cooperatives and Class 2 condominiums are based on the market value of the property as a whole as if it were operated as a rental. In condominiums this total value is distributed to the individual units according to their relative value.

**Has the property sold, is offered for sale or under contract:** If yes, attach documentation.

**Part C (Required): 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. If you are filing on behalf of another, check "Representative." You must obtain a current written authorization to sign on behalf of the applicant. Information regarding this authorization (Form AR10) can be found on the ARC website under "Forms".

**Part D (Required): Property Information.** The answers to these questions assist ARC in determining the value of your property. You are required 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 (Required): Statement of Claim and Certification.** If you file on paper, you must sign the application. If you do not sign, your application is defective. The statement of claim is intended to make sure your application is legally sufficient. The certification is required by law and must not be altered.

**Documents:** Provide documents to substantiate your claim. For a more detailed description of required and recommended documentation, consult the List of documents for AR2 at <https://www.nassaucountyny.gov/1520/Representative-Page>