

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

PART A: GENERAL INFORMATION (Required)

List separately-assessed tax parcels on the same or adjacent blocks that constitute an economic unit; list in numerical order:

Parcel number (section, block, lot, bldg, unit) Property address

Taxpayer-applicant's Name _____

Property owners (if applicant is not sole owner) _____

Form: [] Individual [] Limited Liability Co. [] Partnership [] Trust [] Corporation [] Association [] Other _____

List of attachments _____

PART B: APPLICANT'S REQUESTED FULL MARKET VALUE (Required)

Applicant estimates and requests that the assessment be reduced based on full market value of -> \$ _____

Has the property been sold, offered for sale or under contract in the last 12 months? [] Yes [] No Price \$ _____

If Yes, attach contract of sale or listing.

PART C: CONTACT INFORMATION AND DESIGNATION OF REPRESENTATIVE (Required)

Representative: [] Self [] Representative (must have authorization/signature of homeowner)

Name _____

Address _____

Telephone _____ Fax _____ E-mail _____

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PART D: PROPERTY INFORMATION (Required)

Year acquired _____ Price \$ _____ Was it an arms-length sale? [] Yes [] No Approximate year built _____

Has any construction or alteration been started or completed in the past 3 years? [] Yes [] No Cost as of Jan 2 \$ _____

Have you expanded the rentable floor area by building up or out, or by converting mechanical or common areas? [] Yes [] No

Is part of the property rented or offered for rent (other than to the applicant or related individuals or businesses)? [] Yes [] No

Approximate number of tenants: Retail _____ Office _____ Industrial _____ Apartment _____ Other _____

Is any commercial space leased for a term of a year or more? [] Yes [] No Number of new leases in past 3 years _____

Is the property used by the taxpayer's family or business? [] All [] None [] Part: _____

Describe use by taxpayer, including any trade names _____

Is there a plan for correction of environmental contamination? [] Yes [] No Structural defects or code violations? [] Yes [] No

Has new or additional mortgage debt been placed on the property during the past three years? [] Yes [] No If yes, specify:

Total debt, term in months and interest rate: _____

Other facts _____

If there are prior Article 7 proceedings, list the index numbers: _____

List tax years: _____

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You may file your application online at www.nassaucountyny.gov/arc/arow
ARC does not accept applications via fax or email.

PART E: STATEMENT OF CLAIM AND CERTIFICATION (Required)
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I, or the individual or entity for which I am authorized to act, own the property or otherwise bear responsibility for payment of the taxes. I ask the Assessment Review Commission to correct the assessment of the property by multiplying my estimate of the full market value of the property by the correct level of assessment for property in the same class 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 _____
Date (Required)

Signature (Required): **X** _____

Printed Name (Required): _____

The individual certifying this statement is:(Required)

- The Owner Lessee of entire property (attach lease) Authorized representative (attach authorization)
 Contract Vendee (buyer under contract – attach the contract) Condominium Board of Managers Qualified fiduciary (attach)

INSTRUCTIONS FOR FORM AR2 -- See separate instruction sheet for more information

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

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, 5th 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) for updated information or call (516) 571-3214. **ARC DOES NOT ACCEPT APPLICATIONS VIA FAX OR EMAIL**

Fully complete Parts A - E. The application is defective if omitted.

Attach additional sheets or copies of documents as necessary.

Attach the contract of sale and closing statement if recently sold.

If the property has residential or commercial tenants, attach:

- (1) a rent roll that describes the entire property, including portions that are owner-occupied or vacant;
- (2) income and expense statements for the past two years; and
- (3) abstracts or copies of commercial leases.

- 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**.

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