

**INSTRUCTIONS FOR FORM AR 3****APPLICATION FOR CORRECTION OF PROPERTY TAX ASSESSMENT****FOR CLAIMS OTHER THAN, OR IN ADDITION TO VALUATION, INCLUDING MISCLASSIFICATION OR DENIAL OF EXEMPTION**

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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 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 class, exemption, or other claim, 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.

**AR3 Instructions****FILE BETWEEN JANUARY 2, 2025 AND MARCH 3, 2025.****You may file your application:****DEADLINE EXTENDED TO APRIL 1, 2025**

1. Online at [www.nassaucountyny.gov/arc/arow](http://www.nassaucountyny.gov/arc/arow) or
2. Complete the AR3 form 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.
5. No more than one exemption per AR3 form.

**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-D must be completed; the application is defective if they are omitted.**

**Completing the application form.** If you have questions about how to fill out form AR3, refer to the specific instructions below. If you need further assistance, contact ARC’s customer service office at **516-571-3214** or by e-mail: [ARC@nassaucountyny.gov](mailto:ARC@nassaucountyny.gov)

**Attachments.** Except in the case of an exemption application, if you are required or advised to submit copies of documents, in AROW, you may attach word documents, spreadsheets, digital photographs, and scanned images, or you may submit paper copies by mail with a cover sheet that refers to your appeal. Include the tax year and parcel identification number. If you claim misclassification, attach a copy of your building’s certificate of occupancy and any permit for work under way or recently completed. **Any new material for exemptions must be submitted to Department of Assessment.**

**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.**

**Part A (Required): General Information.** General Information. Please 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.

**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.

**Other owners' names:** List the names of any other owners of record not listed on the previous line.

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

**Part B (Required): Contact Information and Designation of Representative.** Complete this part carefully so that ARC can contact you.

**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 C: Is used for one of the following: C1 is Exemptions, C2 is Property Misclassified, C3 is Other Claims.** Check and complete the choices describing your claims. The choices correspond to the grounds for review in the Real Property Tax Law, which are summarized below. If necessary, provide further explanation of your claim in the space provided, or in an attachment.

**C1-Exemptions:** Please Note: The jurisdiction of ARC to consider Exemption cases is **APPELLATE ONLY** (see, NC ADMIN CODE SEC. 6-2.1). ARC considers property owners' appeals from Department of Assessment Exemption Eligibility Determinations **only after those Determinations are already made by the Department of Assessment**. Further, Appeals considered by ARC are based **Exclusively** on the Application and submissions provided to the Department of Assessment by the property owner, **prior to the Department of Assessment rendering its decision**.

Therefore:

1. ARC will not consider any property owner's application for an exemption **unless and until it has already been reviewed and decided** by the Department of Assessment, and
2. In connection with a property owner's appeal from a decision made by Department of Assessment on an Exemption Application, ARC will **not accept from the property owner any submission that had not been previously provided to Department of Assessment** and made a part of the record before it. **That includes Exemption cases which were denied by Department of Assessment due to incomplete or incorrect submissions.**

**C2-Classification.** If your property has an incorrect class designation, it is *misclassified*. There are four classes of property for tax purposes. **Class 1:** One, two and three family homes, certain Condominium units and vacant land zoned for residential use or adjacent to a home. **Class 2:** All other primarily residential property, including condominium, rental and cooperative apartments. **Class 3:** Utility company equipment and special franchises. **Class 4:** All other property, including commercial, industrial and institutional buildings and nonresidential vacant land.

**Part D (Required): Statement of Claim and Certification.** You must sign the application if you file on paper. If you do not sign, your application is defective. The certification in bold type is required by law and must not be altered.