

APPLICATION FOR CORRECTION OF PROPERTY TAX ASSESSMENT (Exemption for 2025/26 tax year)

FOR CLAIMS OTHER THAN, OR IN ADDITION TO VALUATION, INCLUDING MISCLASSIFICATION OR DENIAL OF EXEMPTION

PART A: GENERAL INFORMATION (Required)

Section _____ Block _____ Lot _____

Condominiums only: CA _____ Unit _____

Property address _____

Taxpayer-Applicant's name _____

Other owners' names _____

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

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

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

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Name _____

Address _____

Telephone _____ E-mail _____

PART C: use for EXEMPTIONS or PROPERTY MISCLASSIFIED or OTHER CLAIMS

(For each claim submit a separate AR3) (use AR1 or AR2 form for value claim)

C1 - Exemption Sought (MUST check exemption type): (Exemption for 2025/26 tax year)

- Basic STAR Veterans' Wholly Exempt (all types) First time homebuyer Disability & Limited Income
 Enhanced STAR Clergy Home Improvement Business Invest 485-b Volunteer Firefighter & Ambulance worker
 Senior Citizen Disabled Improvement Other: _____

- Application for an exemption was filed with the Department of Assessment but the exemption was improperly denied
 An exemption was granted on a prior roll but was improperly removed or not carried forward on the current roll
 A partial exemption was calculated incorrectly

C2 - Property Misclassification Sought

The property is misclassified (Tax Class 1, 2, 3, or 4): It is presently classified as Tax Class: _____ Request change to Tax Class: _____

C3 - Other Claims Sought:

- A transition assessment was calculated incorrectly
 The assessment exceeds the limitation on increases for Class 1 property
 The roll incorrectly designates the property as being within the following city, town, village, school district or special district: _____
 The property has been assessed and entered on the roll by a person or body without authority to make the entry
 The property cannot be identified from the description on the tax maps and assessment rolls
 The assessment is unequal in relation to its market value and correct level of assessment for its tax class
 The assessment is otherwise unlawful for the reasons stated below

Explanation _____

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

Property uses: _____

Other facts: _____

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

PART D: STATEMENT OF CLAIM AND CERTIFICATION (Required)

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 either remove the property from the rolls or to correct the designation of tax class, taxable status or tax districts as requested in Part C. If the tax classification or exemption I seek results in a taxable assessment lower than the tentative assessment, I ask that the total taxable 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 AR 3 -- 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.**

File only this form if at least one of your claims relates to exemption or classification or other claim not based on the valuation of the property. You may include a valuation claim on a separate AR 1.

Fully complete Parts A - D. The application is defective if omitted. Except in the case of exemption applications, attach additional sheets or copies of documents as necessary. **For exemptions – All supplemental exemption documents beyond this AR3 form must be submitted to the Department of Assessment in order to be considered by ARC.**

If you claim misclassification, attach a copy of your building’s certificate of occupancy and any permit application for work under way or recently completed.

- 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.**

You may file your application online at www.nassaucountyny.gov/arc/arow
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