

## ARC Assessment Review Commission

**Exemption, class and other errors.** ARC may correct errors in addition to over valuation. In many cases these errors can be resolved with the Department of Assessment but you are entitled to appeal to ARC by March 1, 2016. By doing so, you preserve your right to seek judicial review. If you apply to the Department of Assessment for an exemption but it is not granted on the tentative roll, or granted in the wrong amount, if your property's class designation is incorrect, or if the assessment is incorrect for reasons other than, or in addition to over valuation, appeal on-line or by mail by March 1, 2016. File only **form AR3**.

**What happens next?** After reviewing the appeals filed for the year, ARC will send you notice of its determination. If you accept a proposed offer of an assessment, tax bills based on that assessment will be reduced. If you do not receive or do not accept a reduction, you will receive a final determination and advice on your right to seek judicial review.

**Small Claims Assessment Review (SCAR).** Judicial review is available only if you first appealed to ARC. Small Claims is an optional form of judicial review, which most Class 1 owner occupied homeowners may pursue without an attorney.

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## 2017-18 ASSESSMENT CALENDAR

**Jan. 4, 2016** - Assessor publishes tentative assessment roll based on value as of this date.

**Jan. 4, 2016 - March 1, 2016** - ARC filing period.

**March 1, 2016** - Last day to appeal 2017-18 assessment published on January 4, 2016 roll.

**March 2, 2016 - March 31, 2017** - ARC reviews 2017-18 appeals and makes determinations.

**March 31, 2017** - ARC sends out final determination letters for 2017-18 grievances.

**April 3, 2017** - Department of Assessment publishes final assessment roll reflecting changes made by ARC and exemption changes. for 2017-18.

**May 1, 2017** - Last day to file for judicial review of final assessment for 2017-18.



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ARC TN 2016

**How To Appeal Your Assessment**

**AROW**  
It's Free • It's Easy • It's Fast  
[www.nassaucountyny.gov/arc/arow](http://www.nassaucountyny.gov/arc/arow)

**A.R.C.**  
ASSESSMENT REVIEW COMMISSION

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**ARC**, the Assessment Review Commission, is an independent tribunal dedicated to making accurate determinations on appeals for reduction of assessments. ARC is separate from the Department of Assessment.

You have the right to seek review of your property's assessment every year.

The new assessment to be published on January 4, 2016 will be used to calculate school tax bills issued in October of 2017 and general bills issued in January of 2018.

**When to file?** If you want ARC to review your property's assessment, file an appeal between January 4, 2016 and March 1, 2016.

If you disagree with the new assessment, appeal it even if you have not received a determination on an appeal you filed last year.

The time to appeal ends before bills are issued. Appeal if the new assessment is too high; do not wait to see how much it affects your tax bills.

**You are not required to have an attorney or representative.** Property owners may represent themselves. The entire process may be done on-line. ARC may reduce your assessment but cannot increase it. There is no fee to file with ARC.

If you hired a representative to challenge a prior assessment, you are free to change representatives or to file on your own behalf.

**Do not sign duplicate authorizations.** If you want to represent yourself, do not sign authorization forms sent to you in the mail.

If you sign an authorization and hire a representative for the 2017-18 tax year do not file your own appeal during January 4, 2016 and March 1, 2016.

**File on-line via AROW if you can.** This is the best way to file if you have access to e-mail. AROW is a free on-line service that allows you to research residential sales, file appeals for all types of property, and monitor your appeal.

Go to [www.nassaucountyny.gov/arc/arow](http://www.nassaucountyny.gov/arc/arow) You can file on-line until March 1, 2016 but it is best to file prior to that date for faster access. You will get immediate confirmation when your appeal is received.

**How to file if you do not have e-mail?** Call ARC or the Department of Assessment after January 1 to get a form and instructions. Send the completed form by regular mail or express service or hand deliver. It must be postmarked or received by March 1, 2016. No fax or email will be accepted.

**Check the assessment records for your property**, including the property description, adjusted market value, assessed value, exemptions and class designation. You can access this information from the County's website at [www.nassaucountyny.gov/assessment](http://www.nassaucountyny.gov/assessment) or by calling the Department of Assessment at 516-571-1500. If the description of your property is incorrect, write to the Department of Assessment, 240 Old Country Road, Mineola, NY 11501.

**Tax classes.** Your property's class determines which tax rates are applied to its assessed value. Class 1 has the lowest effective tax rate. Class 1 includes 1, 2 and 3 family homes, condominiums of 3 stories or less and vacant land zoned for residential use or used as part of a home's yard. Taller condominiums, cooperatives and other multifamily properties are in Class 2. Most other property is in Class 4.

**Market value.** The law requires that assessments be based on current market value as of a taxable status date. For the 2017-18 year the taxable status date is January 4, 2016. An average of recent sales of similar homes in the same neighborhood is the best guide to estimating market value for a one-family home. A recent appraisal or sale of the subject premises can also be helpful. Appraisers value commercial property by analyzing potential rental income, sales of similar properties and construction costs. Cooperatives and Class 2 condominiums are valued as if they were rental apartments.

**Assessed value.** The Department of Assessment converts estimated market value into assessed value by applying a uniform level of assessment for each tax class. On the last roll, the Department of Assessment assessed residential property at one-quarter of one percent (0.25%) and other property at 1% of market value.

**Residential property.** Appeal on-line or by mail on **form AR1** if you believe the Department of Assessment's adjusted market value is greater than what your house would sell for now. The adjusted market value may be capped at 6% over the prior year's value. ARC can only review the capped value, not the estimated fair market value, which may be greater.

**Commercial property.** The owner or a lessee who pays the entire tax bill may appeal the Department of Assessment's estimate of value by using **form AR2** on-line or by mail. Lease and income information is required.

**Condominiums.** In many condominiums the board of managers files an appeal for the entire property. Check with your development's management before filing for yourself.