

# TAX CORRECTION AGENCY

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## 2024/25 AUTHORIZATION TO REPRESENT A RESIDENTIAL TAXPAYER

I am an owner of the property listed below, and authorize Tax Correction Agency (TCA) to act as my representative in an Application for Correction of Property Tax Assessment filed with the Nassau County Assessment Review Commission (ARC) in 2023 relating to unequal and/or excessive assessment(s) of the 2024/25 assessment roll. I authorize ARC to communicate directly with TCA in all matters relating to this application. TCA is authorized to file any other related petitions, actions and/or proceedings before ARC, Small Claims Assessment Review (SCAR) and/or New York State Supreme Court. The Agreement between TCA as representative, and me, as owner, is defined below:

**Service to be Performed:** The law does not require the use of a professional representative to file for and/or to receive an assessment reduction. However, as representative, TCA will use proprietary programs to ascertain the accuracy of the property tax assessment; prepare and file the complaint with ARC, and if necessary prepare and file a SCAR petition with the NYS Supreme Court; prepare the best possible supporting evidence and appear at all conferences and court hearings as necessary; make all reasonable efforts to convey settlement offers made in advance of a tax assessment review proceeding, other than at a court hearing or trial, as required by law; and prepare and file forms required by the Treasurer for issuance of a possible tax refund check.

**Fee for Service:** TCA charges **NO FEE unless successful**. If successful, TCA's fee is **40%** of first-year savings won at the Assessment Review Commission (ARC), or **50%** of first-year savings won at any Small Claims Assessment Review (SCAR, i.e. small claims court) hearing or stipulation. Savings is the difference between the combined school and general levy property taxes owed given TCA's successful grievance, and the combined school and general levy property taxes that would have been owed without TCA's successful grievance. Additional court-imposed \$30 filing fee may also apply in case of a SCAR hearing. Payment is due 60 days from the date of TCA's bill for service. If payment is not made within 60 days, then the client agrees to pay the cost of collection, including reasonable attorney fees and interest.

**Termination:** You may cancel this agreement, in writing, within 3 days of the execution of this contract and you will receive a full and prompt refund of any fee or deposit. Sale of home does not void this contract; TCA's fee still applies unless your buyer assumes this contract in writing to TCA. **Please contact us in advance of selling your home, so that we may assist you in transferring this contract to the buyer.**

**Eligibility:** Only: 1) a person named in the records of the Nassau County Clerk as a homeowner; or 2) that person's authorized agent; or 3) a person who has contracted to buy a home; or 4) the estate of a deceased homeowner, is eligible under law to receive a tax assessment reduction and property tax refund. If you are not in any of these categories then you should not sign this agreement.

### DO NOT CUT – Sign, Date and Print Your Name – Return the Entire Page

The undersigned CERTIFIES that they are an aggrieved party within the meaning of the Real Property Tax Law and hereby authorizes the below representative to file with the Nassau County Assessment Review Commission (ARC) and Small Claims Assessment Review (SCAR) of the New York State Supreme Court.

*Tax Year:* 2024/25     *Representative Name:* Tax Correction Agency     *Rep #* 91

*Signature:* \_\_\_\_\_ *Date:* \_\_\_\_\_

*Printed Name:* \_\_\_\_\_ *Relationship to Property:* Owner

*Phone:* \_\_\_\_\_ *Email:* \_\_\_\_\_

*Sec/Blk/Lot:* \_\_\_\_\_ *Property Address:* \_\_\_\_\_