

2023-2027 ASSESSMENT REVIEW STANDARDS

As Approved by the Assessing Standards Board (ASB) on April 14, 2023

A.	B.	C.	D.	E.
Level and Uniformity of Assessments RSA 21-J:11-a. I. (a), (e)	Assessing Practices RSA 21-J:11-a. I. (b)	Exemptions and Tax Credits RSA 21-J:11-a. I. (c)	Data Accuracy RSA 21-J:11-a. I. (d)	USPAP RSA 21-J:14-b. I. (c)
ASB III. A. 1.	ASB III. B. 1. a., b.	ASB III. C. 1.	ASB III. D. 1.	ASB III E.
<p>*Median Ratio 90% - 110% inclusive with 90% confidence level</p>	<p>*Access All records of the municipality's assessor's office are maintained in accordance with applicable statutes and rules.</p> <ul style="list-style-type: none"> All public records made available in accordance with RSA 91-A. All confidential records kept in non-public file and documents and copies of documents provided under RSA 72:34 I. and II. are returned to applicant after final disposition of the application. 	<p>*Periodic review by town RSA 72:33, VI. *At least 95% accuracy</p> <ul style="list-style-type: none"> Veteran's Tax Credit RSA 72:28 All Veterans' Tax Credit RSA 72:28-b Tax Credit for Service-Connected Total Disability RSA 72:35 Certain Disabled Veterans Exemption RSA 72:36-a Blind Exemption RSA 72:37 Disabled Exemption RSA 72:37-b Deaf Exemption RSA 72:38-b Elderly Exemption RSA 72:39-a, b 	<p>*Material Errors 90% of property record cards shall be free of material errors</p>	<p>*Verify USPAP Compliant Report based on the most recent edition of USPAP shall be submitted to DRA within 30 days of the submission of the DRA MS-1 Report.</p>
ASB III. A. 2.	ASB III. B. 2.	ASB III. C. 2.	ASB III. D. 2.	
<p>*Verify COD (Coefficient of Dispersion) of median ratio not greater than 20 (without the use of a confidence interval)</p>	<p>*Annual List RSA 74:1 90% of the sample shall reflect April 1 value and reflect construction done by April 1 and not after.</p>	<p>*Annual List RSA 72:23-c and RSA 74:2 Religious/Educational/Charitable All records shall be annually reviewed and have on file a current and complete BTLA Form A-9, provided by the Board of Tax and Land Appeals.</p>	<p>*Data Elements Verify the accuracy of data elements and report to the ASB</p>	
ASB III. A. 3. a.	ASB III. B. 3.	ASB III. C. 3.		
<p>*Median Ratio With 90% confidence level for all three strata within 5% overall median point estimate</p> <ul style="list-style-type: none"> Improved residential Improved non-residential Unimproved property 	<p>*Have revised Inventory Program RSA 75:8</p>	<p>*Charitable Organizations RSA 72:23, VI. All records shall be annually reviewed and have on file a current and complete BTLA Form A-12, provided by the Board of Tax and Land Appeals.</p>		
ASB III. A. 3. b.	ASB III. B. 4.			
<p>*Verify PRD (Price Related Differential) shall be between .98 and 1.03 inclusive with a 90% confidence level</p>	<p>*Current Use RSA 79-A:5 and Cub 302 85% of the Sample shall have:</p> <ul style="list-style-type: none"> Timely filed: <ul style="list-style-type: none"> Form A-10 or appropriate recording Form CU-12 or stewardship plan (Cub 304.07) Valued per Cub 304 and Cub 305 Land Use Change Tax and documentation RSA 79-A:7, Cub 308 			
	ASB III. B. 5.			
	<p>*Appraisal Contracts to DRA RSA 21-J:11</p> <ul style="list-style-type: none"> Contracts submitted prior to start of work Include names and level of certification of all personnel Include proof of insurance or indemnification 			

*RSA 21-J:3 XXVI. Review and report each municipality's assessments once within every 5 years pursuant to RSA 21-J:11-a.

Changes made to the standards by the ASB are effective for the following 5-year cycle. The current standards were adopted on April 14, 2023, and are effective through the 2027 review year.