

**2013-2018 ASSESSMENT REVIEW STANDARDS**  
**As Approved by the Assessing Standards Board (ASB) on March 22, 2013**

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)	Proportionality RSA 21-J:11-a. I. (e)	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. 1	ASB III F.
* <b>Ratio</b> 90% - 110% inclusive with 90% confidence level	* <b>Access</b> All records of the municipality's assessor's office shall be available to the public unless exempted from disclosure. RSA 91-A	* <b>Periodic review by town RSA 72:33, VI.</b> <b>*At least 95% accuracy</b> <ul style="list-style-type: none"> <li>• Elderly Exemption RSA 72:39-a, b</li> <li>• Veteran's Credit RSA 72:28</li> <li>• Veteran's Total Disability RSA 72:35</li> <li>• Blind RSA 72:37</li> <li>• Disabled RSA 72:37-b</li> <li>• Deaf RSA 72:38-b</li> </ul>	* <b>Material Errors</b> 90% of property record cards shall be free of material errors	* <b>Median Ratio</b> With 90% confidence level for all three strata within 5% overall median point estimate <ul style="list-style-type: none"> <li>- Improved Residential</li> <li>- Improved Non-Residential</li> <li>- Unimproved Property</li> </ul>	* <b>Verify USPAP Compliant Report</b> based on the most recent edition of Standard 6 shall be submitted to DRA prior to January 1
ASB III. A. 2.	ASB III. B. 2.	ASB III. C. 2.	ASB III. D. 2.	ASB III. E. 1	
* <b>COD</b> (Coefficient of Dispersion) of median ratio not greater than 20 (without the use of a confidence interval)	* <b>Annual List RSA 74:1</b> 90% of the sample shall reflect April 1 value and reflect construction done by April 1 and not after.	* <b>Annual List RSA 72:23-c Religious/Educational/Charitable</b> 95% of the sample shall be annually reviewed and have on file the provided forms by Board of Tax and Land Appeals (BTLA A-9 Form)	* <b>Data Elements</b> Verify the accuracy of data elements and report to the ASB	* <b>Verify PRD</b> (Price-Related Differential) shall be between .98 and 1.03, inclusive, with a 90% confidence interval.	
	ASB III. B. 3.	ASB III. C. 3.			
	* <b>Have revised Inventory Program RSA 75:8</b>	* <b>Charitable Organizations RSA 72:23, VI.</b> Shall annually file on a form prescribed and provided by Board of Tax and Land Appeals a statement of its financial condition (BTLA A-12 Form)			
	ASB III. B. 4.				
	* <b>Current Use RSA 79-A:5</b> 85% of the Sample shall have: <ul style="list-style-type: none"> <li>• Form A-10 timely filed</li> <li>• Form CU-12 timely filed</li> <li>• Valued per Cub 304</li> <li>• Land Use Change Tax</li> </ul>				
	ASB III. B. 5.				
	* <b>Appraisal Contracts to DRA RSA 21-J:11</b> Shall be submitted prior to start and shall include personnel in contract or agreement				

\***RSA 21:3 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 March 22, 2013, and are effective through the 2017 review year.