

2018 ASSESSMENT REVIEW STANDARDS

Approved by the Assessing Standards Board (ASB) - May 11, 2018

A	B	C	D	E	F
Level and Uniformity of Assessments RSA 21-J:11-a. I.(a)	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)
<p>*Median Ratio 90% - 110% inclusive with 90% confidence level</p>	<p>*Access All records of the municipality's assessor's office shall be available to the public unless exempted from disclosure pursuant to RSA 91-A.</p>	<p>*Periodic review by town RSA 72:33, VI. *At least 95% accuracy ~ 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>	<p>*Material Errors 90% of property record cards shall be free of material errors</p>	<p>*Median Ratio With 90% confidence level for all three strata within 5% overall median point estimate ~Improved residential ~Improved non-residential ~Unimproved property</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>
<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 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)</p>	<p>*Data Elements Verify the accuracy of data elements and report to the ASB</p>	<p>*Verify PRD (Price Related Differential) shall be between .98 and 1.03 inclusive with a 90% confidence level</p>	
	<p>*Have revised Inventory Program RSA 75:8</p>	<p>*Charitable Organizations RSA 72:23, VI. 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)</p>			
	<p>*Current Use RSA 79-A:5 85% of the Sample shall have: ~ Form A-10 timely filed ~ Form CU-12 timely filed ~ Valued per Cub 304 ~Land Use Change Tax</p>				
	<p>*Appraisal Contracts to DRA RSA 21-J:11 Shall be submitted prior to start and shall include personnel in contract or agreement</p>				