

2018-2022 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)
ASB III. A. 1.	ASB III. B. 1.	ASB III. C. 1.	ASB III. D. 1.	ASB III. E. 1.	ASB III F.
*Median Ratio 90% - 110% inclusive with 90% confidence level	*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.	*Periodic review by town RSA 72:33, VI. *At least 95% accuracy <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 	*Material Errors 90% of property record cards shall be free of material errors	*Median Ratio With 90% confidence level for all three strata within 5% overall median point estimate <ul style="list-style-type: none"> • Improved residential • Improved non-residential • Unimproved property 	*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.
ASB III. A. 2.	ASB III. B. 2.	ASB III. C. 2.	ASB III. D. 2.	ASB III. E. 2.	
*Verify COD (Coefficient of Dispersion) of median ratio not greater than 20 (without the use of a confidence interval)	*Annual List RSA 74:1 90% of the Sample shall reflect April 1 value and reflect construction done by April 1 and not after.	*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)	*Data Elements Verify the accuracy of data elements and report to the ASB	*Verify PRD (Price Related Differential) shall be between .98 and 1.03 inclusive with a 90% confidence level	
	ASB III. B. 3.	ASB III. C. 3.			
	*Have revised Inventory Program RSA 75:8	*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)			
	ASB III. B. 4.				
	*Current Use RSA 79-A:5 85% of the Sample shall have: <ul style="list-style-type: none"> • Form A-10 timely filed • Form CU-12 timely filed • Valued per Cub 304 • Land Use Change Tax 				
	ASB III. B. 5.				
	*Appraisal Contracts to DRA RSA 21-J:11 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 May 11, 2018 and are effective through the 2022 cycle.**