

Readopt with amendments Asb 302.01 and Asb 302.02, effective 5-9-19 (Document #12776), to read as follows:

Asb 302.01 Assessing Services Contracts and Agreements.

(a) Assessing services contracts and agreements shall be in accordance with RSA 21-J:11 and the applicable Rev 600 rules.

(b) Prior to starting any work, every person, assessor, contractor, or company intending to engage in the business of providing appraisals, appraisal work, or assessing services on behalf of a municipality for tax assessment shall:

- (1) Have a written contract or agreement for the work to be provided to the municipality;
- (2) Provide a copy of the written contract or agreement to the DRA for review along with a list which includes at a minimum each employee's:
 - a. Name;
 - b. Duties;
 - c. Current DRA approved certification level; and
- (3) Provide a copy of the executed written contract or agreement to the DRA pursuant to RSA 21-J:11, I, (a), (2) and the applicable Rev 600 rules.

Asb 302.02 Personnel Background Checks. Unless statutorily authorized to assess property pursuant to RSA 75:1, RSA 81:1, RSA 41:2-g, or RSA 48:13, a person or an employee of a municipality or company who is not certified by the DRA as an appraiser as defined in Asb 301.04 shall not be trained to perform measuring and listing of property or the making of appraisals for tax assessment purposes without:

(a) Written notification to the DRA at:

New Hampshire Department of Revenue Administration
Municipal and Property Division
PO Box 487
Concord, NH 03302-0487

(b) Including:

- (1) The name and the residential address of the person being trained;
- (2) The name of the municipalities in which the person will be trained; and
- (3) The name of the DRA-certified property assessor supervisor or DRA-certified property assessor that will supervise the training.

(c) Submission to the DRA of a completed criminal background check authorization form for the person being trained.

Readopt with amendments Asb 303.05 and Asb 303.06, effective 10-14-21 (Document #13274), to read as follows:

Asb 303.05 Requirements to be a DRA-Certified Property Assessor.

(a) In lieu of the requirements in (b)(1) and (2), below, a DRA-certified property assessor applicant may submit to the DRA a copy of his or her current New Hampshire Association of Assessing Officials' professional designation certificate.

(b) The requirements to be a DRA-certified property assessor shall be:

(1) All of the requirements for a DRA-certified property assessor assistant, in accordance with Asb 303.04;

(2) Signed documentation of successful completion of all requirements of:

a. The International Association of Assessing Officers (IAAO) Course 300, or the equivalent requirements of a course pertaining to mass appraisal, offered by, but not limited to those listed in Asb 301.05 (a);

b. The International Association of Assessing Officers (IAAO) Course 452 Fundamentals of Assessment Ratio Studies (Workshop);

c. A 15-hour USPAP course; and

d. The NH state statutes part I and part II course relative to assessment and taxation;

(3) At the minimum, 4 years of experience consisting of:

a. Three years of experience in the appraisal of various types of real estate; and

b. One year of mass appraisal revaluation experience with 1,000 hours that is comprised of some combination of:

1. Assistance with the development and or maintenance of a data collection manual;

2. The basic understanding of how CAMA systems are implemented and utilized;

3. Sale validation experience;

4. Review and training on mass appraisal techniques, market analysis results, and assistance in the preparation of a USPAP-compliant report under the supervision of a DRA-certified property assessor supervisor; and

5. Training and assistance in the process of abatement review and the defense of assessed values under the supervision of a DRA-certified property assessor or DRA-certified property assessor supervisor;

(4) Documentation of the continuing education requirements in Asb 305.01, if the DRA property assessor certification has been held over the previous 5 years; and

(5) Thorough knowledge of the duties of a DRA-certified property assessor as specified in Asb 304.03.

(c) A complete resume shall:

(1) Accompany the request for certification;

(2) Explain in detail the applicant's work and revaluation experience; and

(3) Document the applicant's educational qualifications.

Asb 303.06 Requirements to be a DRA-Certified Property Assessor Supervisor.

(a) In lieu of the requirements in (b)(1), (2) and (7) below, a DRA-certified property assessor supervisor applicant may submit to the DRA a copy of his or her current New Hampshire Association of Assessing Officials' professional designation certificate.

(b) The requirements to be a DRA-certified property assessor supervisor shall include:

(1) The requirements of a DRA-certified property assessor in Asb 303.05;

(2) Signed documentation of successful completion, of all requirements of the International Association of Assessing Officers (IAAO) Course 102, or the equivalent requirements of a course focusing on capitalization of income to determine value by the income approach, offered by, but not limited to those listed in Asb 301.05 (a);

(3) At the minimum 5 years of experience consisting of:

a. Two years of experience in the appraisal of various types of real estate; and

b. Three years of mass appraisal revaluation experience consisting of:

1. Supervisory experience during the process of providing assessing services;

2. Supervisory experience pertaining to adherence to the data collection manual, data collection accuracy, and CAMA data entry accuracy;

3. Assistance with the development and or maintenance of a data collection manual;

4. The basic understanding of how CAMA systems are implemented and utilized;

5. Sale validation experience;
6. Training on the calibration process for CAMA models;
7. Review and training on mass appraisal technique;
8. Providing assistance to a DRA-certified property assessor supervisor with the market analysis and USPAP-compliant report for a revaluation or a partial update;
and
9. Training and assistance in the process of abatement review and the defense of assessed values under the guidance and oversight of a DRA-certified property assessor supervisor;

(4) Documentation of the continuing education requirements in Asb 305.01, if the DRA property assessor supervisor certification has been held over the previous 5 years;

(5) Documentation of experience in providing expert testimony in the defense of assessed values before:

- a. The New Hampshire board of tax and land appeals;
- b. The New Hampshire superior court;
- c. New Hampshire superior court sanctioned mediation; or
- d. An equivalent board or court in another state; and

(6) Thorough knowledge of the duties of a DRA-certified property assessor supervisor as specified in Asb 304.04; and

(7) Successful completion of the Certified New Hampshire Assessor's (CNHA) exam that:

- a. Consists of 100 questions; and
- b. Requires a 70% to pass;
- c. If the individual does not pass the initial exam they may retake the exam within 30-days of the initial exam date; and
- d. If the individual does not pass the exam on the retake, they shall be required to wait one year from the date of the retake, to take it again.

(c) A DRA-certified assessor supervisor shall:

(1) Explain on the resume, required pursuant to (d) below, or on an attached sheet if necessary, how the applicant has the experience necessary to:

- a. Interpret:

1. Deeds and transfers for determination of value; and
 2. Financial statements pertaining to the appraisal process;
- b. Prepare reports;
 - c. Supervise subordinate property assessors, property assessor assistants, and building measurer and listers;
 - d. Assist the municipal assessing officials in the use of the appropriate assessing manuals and the computer assisted mass appraisal system for their municipality;
 - e. Perform statistical testing to understand the results of a reappraisal or the need for a reappraisal;
 - f. Analyze sales of properties to produce a market analysis and USPAP-compliant report; and
 - g. Defend property values established for real property.

(d) A complete resume shall accompany the request for certification.

(e) All DRA-certified property assessor supervisors without a CNHA designation shall take the CNHA exam to recertify at the same level within 5 years of the 2023 effective date of Asb 303.06 (b)(7).

Readopt with amendments Asb 305.01, effective 10-14-21 (Document #13274), to read as follows:

Asb 305.01 Continuing Education Requirements.

(a) Each DRA-certified property assessor and DRA-certified property assessor supervisor shall provide documentation that he or she has, over the previous 5 years, completed a total of 50 hours of approved continuing education, as defined in Asb 301.05(a), which includes:

- (1) A uniform standards of professional appraisal practice course or workshop; and
- (2) The NH state statute course Part 1 or Part II, or the one-day state statutes update.

(b) Each DRA-certified property assessor assistant, shall provide documentation that he or she has, over the previous 5 years, completed a total of 50 hours of approved continuing education to be phased in over a 5-year period, as follows:

- (1) Certification expires in 2021: 10 hours;
- (2) Certification expires in 2022: 20 hours;
- (3) Certification expires in 2023: 30 hours;
- (4) Certification expires in 2024: 40 hours; and

(5) Certification expiring after 2024; 50 hours.

(c) An approved course or workshop taken more than once within the 5-year cycle shall not be allowed as continuing education unless authorized by the DRA.

(d) Individuals seeking continuing education credit for teaching courses as specified in Asb 301.01(b) shall receive full credit:

- (1) For hours taught up to the total credit hours required for continuing education; and
- (2) Only once during a recertification cycle for teaching the same course.

(e) Any person holding a New Hampshire Association of Assessing Officials' professional designation certificate may request to have continuing educational requirements verified in writing by the New Hampshire Association of Assessing Officials' certification committee and forwarded to the DRA.

(f) On-line or self-study course(s) shall qualify as continuing education credits.

Readopt with amendments Asb 306.01, effective 10-14-21 (Document #13274), to read as follows:

Asb 306.01 Requesting Certification or Recertification.

(a) A person, or an employee of a municipality or company requesting certification and meeting the requirements of Asb 303.01 through Asb 303.06 excluding a conditional approval provided in Asb 306.01(f), who has not committed any conduct that would be prohibited under Asb 307.02, shall complete and file a form provided by the DRA, "Request for Certification or Recertification", or, in lieu of filing the form, a request in writing, to the DRA, to be certified by providing:

- (1) The level of certification requested;
- (2) The attested to documentation of the person's work experience;
- (3) Copies of certificates, or evidence, of educational requirements unless copies have previously been supplied to the DRA; and
- (4) Criminal background check results obtained within 60 days of submitting a complete request to be certified.

(b) A person requesting certification shall request in writing, to the DRA, to be recertified at the same level, or certified to another level, by providing detailed documentation of having met the requirements contained in Asb 303.02 through Asb 303.06.

(c) A person whose certification has been suspended may request in writing, to the DRA, by providing detailed documentation of having met the requirements as specified in the commissioner's suspension order, for:

- (1) Reinstatement at the approved certification level at the conclusion of the suspension period; or

(2) A new certification, if the certification expired during the suspension period.

(d) Any person from out-of-state having an equivalent designation as a DRA-certified assessor excluding completion of NH state statutes courses parts 1 and 2 and USPAP shall:

(1) Submit all documentation as required in Asb 303.05 (b)(1) and (2); and

(2) Request a conditional approval to complete the education requirement.

(e) Any person from out-of-state having an equivalent designation as a DRA-certified assessor supervisor excluding completion of NH state statutes courses parts 1 and 2 and USPAP shall:

(1) Submit all documentation as required in Asb 303.06 (b)(1) and (2); and

(2) Request a conditional approval to complete the education requirement.

(f) The DRA shall:

(1) Review the documentation provided; and

(2) Notify the person within 30 days of receipt of the request that:

a. A conditional approval has been granted to complete the education requirement and include the expiration date, which shall be one year after the date of the approval; or

b. The conditional approval has been denied and the reason for the denial.

Readopt with amendments Asb 307.01, effective 5-9-19 (Document #12776), to read as follows:

Asb 307.01 Filing a Charge of Misconduct Against A DRA-Certified Person.

(a) A complainant charging a DRA-certified person with misconduct shall complete and file a form provided by the DRA, "Request for Commissioner Review and Determination" Form PA-71, or, in lieu of filing the form, a letter including all of the required information in (b) below, with the DRA within 360 days of the alleged misconduct.

(b) The complainant shall provide in a letter or on the form provided by the DRA:

(1) The identification of the complainant;

(2) The mailing address of the complainant;

(3) The identification of the respondent;

(4) The date of the event;

(5) A concise description of the event;

(6) The specific ethical standard, law, or rule violated; and

(7) Signature under the penalty of unsworn falsification pursuant to RSA 641:3.

(c) The complainant shall not be a party to the matter, but may testify as a witness, if called upon by either party.

Appendix

Rule	Specific State Statute the Rule Implements
Asb 302.01 and Asb 302.02	RSA 21-J:14-b, I-a, RSA 21-J:14-f, II
Asb 303.05 and Asb 303.06	RSA 21-J:14-b, I-a, RSA 21-J:14-f, II
Asb 305.01	RSA 21-J:14-b, I-a, RSA 21-J:14-f, II
Asb 306.01	RSA 21-J:14-b, I-a, RSA 21-J:14-f, II
Asb 307.01	RSA 21-J:14-b, I-a, RSA 21-J:14-f, II