

ASSESSING SERVICES CONTRACT

(New Hampshire Department of Revenue Administration (DRA) sample Contract for Assessing Services)

IMPORTANT NOTICE: A contract must take into account many provisions addressing different aspects of the business relationship between Municipality and a hired Contractor. This document addresses only the terms, conditions, services and the performance required of the assessing Contractor. All contracts or In-house work plans shall follow all applicable Rules and Statutes, and are intended to meet the municipal assessing official's duties thereunder.

The DRA recommends that the elements of this sample contract be considered when a Municipality enters into an agreement with a Contractor for assessing services. This sample contract is not intended to meet every possible contracted situation, and all of your assessing needs may not be identified herein.

The "Standard Contract Services" are typical contract assessment maintenance functions. The "Additional Contract Services" are assessment functions that may be performed by either the Municipality or a Contractor.

The DRA does not warrant your contract against any errors or omissions, and recommends that you seek legal counsel to develop and draft your final contract.

SUBJECT: ASSESSING SERVICES means the making of appraisals, reappraisals, assessments, or providing other services on behalf of municipal assessing officials for the statutory administration of property valuation and assessment including, but not limited to those pursuant to RSA 75:1.

The City or Town _____, NH, a municipal corporation organized and existing under the laws of the State of New Hampshire, hereinafter called Municipality; and, _____ a business organization existing under the laws of the State of New Hampshire, and having a principal place of business at, _____, hereinafter called Contractor, hereby mutually agree as follows:

CONTRACT COVERAGE PERIOD: _____

GENERAL PROVISIONS

1. PARTIES

1.1 Name of Municipality: _____

1.2 Mailing Address of Municipality: _____

1.3 Contracting Official(s) name(s) and tile(s)
for the Municipality: _____

1.4 Telephone and Fax numbers: _____
Phone: _____
Fax: _____

1.5 E-mail Address, if applicable: _____

1.6 Name of Contractor: _____

1.7 Mailing Address of Contractor: _____

1.8 Principal Place of Business: _____

1.9 E-mail Address, if applicable: _____

1.10 Telephone and Fax numbers: _____
Phone: _____
Fax: _____

1.11 Name and Title of Authorized Contractor: _____

1.12 Type of Business Organization: _____

2. ASSESSING RESPONSIBILITIES AND SERVICES TO BE PERFORMED BY CONTRACTOR

2.1 Contract Submission

Prior to starting any appraisal work for a municipality, or executing a contract for assessment services, the contract, any revised contract, and the list of personnel assigned to work under the contract, shall be submitted to the DRA for examination and written recommendations of the DRA to be made to Municipality within 10 working days of receipt by the department. No work shall begin without first submitting a copy of the executed contract or agreement to the commissioner along with the names and qualifications of all personnel to be employed under the contract or agreement.

The Contractor will not assign or in any way transfer any interest in this Agreement without the prior written consent of the municipal assessing officials.

The “Standard Contract Services” are typical contract assessment maintenance functions. The “Additional Contract Services” are assessment functions that may be performed by either the Municipality or a Contractor.

2.1.1 Standard Contract Services

- (1) The Contractor shall carefully measure, list and value property improvements (pick-ups) as of April 1st of the tax year as a result of: building permits for new construction, newly modified or on-going construction, demolition permits, filing of inventories, errors or omissions or other applicable sources. Contractor shall provide to Municipality a complete copy of the: field data collection card(s); worksheet(s); and, other document(s) used in the process.
- (2) The Contractor shall value changes to land (pick-ups) as of April 1st of the tax year as a result of: subdivision, boundary line adjustments, lot mergers, new surveys, tax map changes, zoning and approvals, development or betterments or changes to current use land. Contractor shall provide to Municipality a complete copy of the site plans; and, other document(s) used in the process.
- (3) The Contractor shall determine the market value for any Land Use Change Tax (LUCT) that may occur. The Contractor shall provide to the municipal assessing officials written documentation to support the LUCT market value conclusion.
- (4) Upon request, the Contractor shall be available to meet with the municipal assessing officials for any assessing or budget matters.
- (5) Upon request by the municipal assessing officials, the Contractor shall be available to meet with taxpayers who wish to discuss their assessment(s). Contractor shall provide to Municipality a complete copy of any changes, worksheet(s); and, other document(s) used in the process.
- (6) The Contractor shall provide representation at meetings with the DRA to ensure the Municipality is meeting the Assessing Standard Board (ASB) standards and statutory requirements as they pertain to the assessing contract.
- (7) The Contractor shall utilize the Municipality’s base year data collection manual and _____ CAMA System to appraise properties. The Contractor shall certify that the individual(s) assigned to perform data entry is(are) proficient in the use of the Municipal CAMA system.
- (8) The Contractor shall review the results of the annual assessment-to-sales ratio studies for the purpose of informing the municipal assessing officials of the need for a revaluation or partial update, to be compliant with RSA 75:8 Revised Inventory.

2.1.2 Additional Contract Services

- (1) The Contractor shall data enter all property changes into the Municipality’s CAMA system.
- (2) The Contractor shall update all property transfers into the Municipality’s CAMA system.
- (3) (a) The Contractor shall review **new Exemption and Credit** applications to ensure compliance with statutory requirements, Rev 400 Rules and ASB Standards, and make recommendations in writing to the municipal assessing officials.

- (b) The Contractor shall review **existing Exemption and Credit** applications to ensure compliance with statutory requirements, Rev 400 Rules and ASB Standards, and make recommendations in writing to the municipal assessing officials.
- (4) (a) The Contractor shall review **new Current Use** Applications to ensure the application is compliant with statutory requirements, Cub 300 Rules and shall physically view the property to ensure accuracy of the documentation provided, and make recommendations in writing to the municipal assessing officials.
- (b) The Contractor shall review **existing Current Use** files to ensure the application is compliant with statutory requirements, Cub 300 Rules and shall physically view the property to ensure accuracy of the documentation provided, and make recommendations in writing to the municipal assessing officials.
- (c) The Contractor shall annually apply the most up to date current use values established by the Current Use Board.
- (5) The Contractor shall apply the Municipality's ratio to the DRA utility values, current use values, poles and conduit values, and to utility values that are updated annually in order to comply with statutory requirements.
- (6) The Contractor shall review the Report of Wood or Timber Cut, determine the stumpage value, calculate a Yield Tax, and provide a certification of Yield Tax for the municipal assessing officials to sign in compliance with statutory requirements.
- (7) The Contractor shall review the Report of Excavated Material and calculate an Excavation Tax to be provided to the municipal assessing officials in compliance with statutory requirements and the Rev 500 Rules. The Contractor shall physically inspect the Excavation sites for all active Excavation properties to ensure that the property record card reflects the physical activity as of April 1.
- (8) The Contractor shall review Poles and Conduit inventory(s) and update values annually based upon the DRA established values.
- (9) The Contractor shall review properly filed abatement requests by any taxpayer and after review and research, shall make a written recommendation to the municipal assessing officials. Contractor shall provide to Municipality a complete copy of the worksheet(s), field cards, and, other document(s) used in the abatement process.
- (10) The Contractor shall represent the Municipality and its best interest in all the appeal proceedings. Contractor shall provide to Municipality a complete copy of the worksheet(s) and, other document(s) used in the appeal process.
- (11) The Contractor shall carefully measure and list all properties that have transferred during the contract period and verify all circumstances surrounding the sales (data accuracy and sale validation). Contractor shall provide to Municipality a complete copy of field cards, the worksheet(s) and, other document(s) used in the sale verification process.
- (12) The Contractor shall complete the annual DRA Equalization Ratio Study online, consult with DRA equalization personnel, print a preliminary report, and review the final results with the municipal assessing officials.

2.2 Contract Personnel

- 2.2.1 For grading, classifying, appraising, data collection, or any other assessing services of all property covered by the contract, Contractor shall only employ personnel who are:
 - (1) Certified by the DRA, as defined in the Asb 300 Rules and RSA 21-J:14-f for the level of work they will be performing; and,
 - (2) Approved by the municipal assessing officials.
- 2.2.2 Ensure that the work shall be overseen and reviewed by a DRA-certified assessor, or a DRA-certified assessor supervisor shall be present on the work site a specified minimum percentage of the time for the duration of the contract.
- 2.2.3 Contractor shall not compensate, in any way, a municipal official, employee or any immediate family member of such official or employee in the performance of any work under the contract unless previously disclosed and a prior full-time employee of Contractor.

- 2.2.4 Upon approval of the contract and before the assessing services begin, Contractor shall provide to the DRA and the municipal assessing officials, a list of the DRA-certified personnel and level of personnel assigned to work under the contract.
- 2.2.5 Contractor shall ensure that the individual(s) assigned to perform data entry are proficient in the use of Municipality's CAMA system.

2.3 Public Relations

- 2.3.1 Contractor and the municipal assessing officials, during the progress of the work, shall each use their best efforts to promote full cooperation and amiable relations with taxpayers. All publicity and news releases shall be approved by the municipal assessing officials before being released to the news media. Contractor, upon request of the municipal assessing officials, shall provide assistance in conjunction with the municipal assessing officials to acquaint the public with the mechanics and purpose of the assessing services.

2.4 Confidentiality

- 2.4.1 Contractor, municipal assessing officials or municipal employees shall not disclose any information, except to the municipal assessing officials and the Commissioner of the DRA, or their respective designees, until the information submitted to the municipal assessing officials has been made public.

2.5 Completion of Work

- 2.5.1 Contractor shall complete all work and deliver the same in final form to the municipal assessing officials on or before _____.
- 2.5.2 A penalty of \$_____ per day shall be paid by Contractor for each day required beyond the above stated completion date for delays caused by Contractor.

2.6 Compensation and Terms

- 2.6.1 Municipality, in consideration of the services hereunder to be performed by Contractor, agrees to pay Contractor the sum total of \$_____ dollars pursuant to the terms of the agreement as defined in Section 3 or \$_____ hourly / \$_____ per parcel.
- 2.6.2 The amount or terms of compensation to be paid by Municipality for assessing services to support and defend assessments that are appealed to the BTLA or superior court, if not included in Section 3 of the agreement, quoted on a hourly or daily basis plus expenses is: \$_____ hourly ; \$_____ daily ; \$ _____ monthly ; _____ per parcel.
- 2.6.3 The itemized cost for the appraisal of special use or utility property(ies) if not included in 2.6.1 is/are listed below:

<u>Map/Lot</u>	<u>Ownership/Name</u>	<u>Appraised By</u>	<u>Cost</u>
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- 2.6.4 The manner and time schedule in which Municipality shall make payments to Contractor shall be included in the contract.
- 2.6.5 A statement of any amount of retainage that may be withheld from Contractor until all of the terms of the contract have been satisfied.
- 2.6.6 Except as provided in Sections 2.6.2 and 2.6.3, the stated consideration in 2.6.1 represents the total payment for all contracted services.

3. DETAIL SERVICES TO BE PERFORMED BY THE CONTRACTOR

3.1 Collection of Property Data

- 3.1.1 All vacant land parcels and any attributes that may affect the market value shall be listed accurately. Such attributes may include, but not be limited to: number of acres; road frontage; neighborhoods; water frontage; water access; views; topography; easements, deeded restrictions and other factors that might affect the market value.
- 3.1.2 Every principal building(s), and any appurtenant building(s), or other improvements, shall be accurately measured and listed to account for the specific elements and details of construction as described in the data collection manual. Such elements and details may include, but not be limited to: quality of construction; age of structure; depreciation factors; basement area; roofing; exterior cover; flooring; fireplaces; heating and cooling systems; plumbing; story height; number of bathrooms; number of bedrooms; and, other features, attributes, or factors that might affect market value.
- 3.1.3 Contractor shall make an attempt to inspect the property, (unless prohibited as detailed in Section 3.1.5 below), and if the attempt is unsuccessful, Contractor shall:
 - (a) Make a note with the date of the visit to the property;
 - (b) Leave a notification card at the property requesting that the property owner call the Contractor's designee, within a stated time frame as agreed upon by the municipal assessing officials and Contractor, to arrange for an interior inspection; or,
 - (c) Send a letter to the property owner requesting that the property owner call the Contractor's designee, within a stated time frame as agreed upon by the municipal assessing officials and Contractor, to arrange for an interior inspection; and,
 - (d) Notify the municipal assessing officials that the property was not accessed and that the Contractor has not been contacted by the property owner or occupant within the prescribed time frame.
- 3.1.4 The municipal assessing officials, when notified by Contractor pursuant to Section 3.1.3:
 - (a) May attempt to make arrangement with the owner or occupant for an interior inspection of the property; and,
 - (b) Shall notify the contractor within 10 working days of whether inspection arrangements were made.
- 3.1.5 If the municipal assessing officials are not able to arrange for an interior inspection, or entrance to a building or parcel of land cannot be obtained as detailed in Section 3.1.6 below, Contractor shall:
 - (a) Estimate the value of the improvements using the best evidence available; and,
 - (b) Annotate the property record card accordingly.
- 3.1.6 Contractor shall complete interior inspection of all properties except:
 - (a) Vacant or unoccupied structures;
 - (b) Where multiple attempts for inspection have been made without success and the owner or occupant has not responded to Contractor or the municipal assessing officials' notifications;
 - (c) Where postings prevent access;
 - (d) Unsafe structures;
 - (e) When the owner has refused access to Contractor or designee;
 - (f) When inhabitants appear impaired, dangerous or threatening; and,
 - (g) Any other reason for which the municipal assessing officials agree that the property is inaccessible.
- 3.1.7 Contractor shall provide to Municipality a complete copy of the: field data collection card(s); worksheet(s); and, other document(s) used in the valuation process.
- 3.1.8 Contractor may provide monthly progress reports indicating the percentage of completion of the work to the municipal assessing officials and the DRA.

3.2 Property Record Cards

- 3.2.1 Contractor, using the municipalities' current base year data collection manual shall prepare or update an individual property record card, for each pick-up in the Municipality, maintained to show:
- (1) Changes to ownership, the owner's name and mailing address;
 - (2) The allowances made for physical, functional, and economic or other depreciation factors;
 - (3) Photograph of the principal building and/or any external influences;
 - (4) History of the property transfer to include:
 - (a) Date of sale;
 - (b) Consideration amount;
 - (c) Qualification code; and,
 - (d) Property type noted as either vacant or improved;
 - (5) A notation area to record any comments pertaining to the property; and,
 - (6) A notation area to record the visit history of the property, which may include, but not be limited to:
 - (a) Property inspection date;
 - (b) Individual's identification number or initials associated with the inspection;
 - (c) The extent of the inspection;
 - (d) Reason for the inspection; and,
 - (e) Any value adjustment(s).

3.3 Defense of Values

- 3.3.1 After the final property tax bills have been mailed by the Municipality, the Contractor agrees to support and defend the values established in Section 2 by the Contractor for the tax year as follows:
- (1) Appeals to the Municipality:
 - (a) Property tax appeals that are timely filed pursuant to RSA 76:16, shall be reviewed by either a DRA-certified property assessor or a DRA-certified property assessor supervisor at no additional cost to the Municipality. The DRA-certified property assessor supervisor will make a written recommendation to the municipal assessing officials for each property for which an appeal has been received.
 - (2) Appeals to the BTLA or Superior Court:
 - (a) For non-utility and non-special use property tax appeals, the Contractor shall provide the services of a DRA-certified property assessor supervisor, or a DRA-certified property assessor under the guidance of the DRA-certified property assessor supervisor, to testify to and defend values based upon the compensation terms identified in Section 2.6 of the contract. The Contractor will support and defend values that may have been lowered by the municipal assessing officials during the course of the RSA 76:16 appeal process but will not support or defend values that have been increased by the municipal assessing officials.
 - (b) For utility and special use property tax appeals, the Contractor shall provide the services of a DRA-certified property assessor supervisor to testify to and defend values based upon the compensation terms identified in Section 2.6 of the contract. The Contractor will support and defend values that may have been lowered by the municipal assessing officials during the course of the RSA 76:16 appeal process but will not support or defend values that have been increased by the municipal assessing officials. Depending upon the complexity of the property being appealed, the services of an expert appraiser may be required and shall be covered under a separate contract for the services rendered.
- 3.3.2 All documentation utilized or obtained during the defense of value process shall be relinquished to the Municipality.

4. RESPONSIBILITIES TO BE PERFORMED BY THE MUNICIPALITY

- 4.1 The municipal assessing officials shall identify to the Contractor, in writing, which properties within the taxing jurisdiction are exempt from taxation.
- 4.2 The municipal assessing officials shall furnish to the Contractor information such as but not limited to: ownership of all property in the Municipality; a set of current tax maps; zoning maps; charts; plans; building permits; sales information; and, additional copies if requested by the Contractor.
- 4.3 The municipal assessing officials shall keep the Contractor informed of all sales of property.
- 4.4 The municipal assessing officials shall make corrections to tax maps as of April 1 of the tax year where lots have been subdivided, or apportioned, and notify the Contractor of all ownership and name and address changes of which it has knowledge.
- 4.5 The municipal assessing officials shall be responsible for any items not contracted as specified in Section 2.1.2 to ensure compliance with state laws and rules.
- 4.6 If required, the Municipality shall provide suitable office space and equipment for the use of the contracted personnel in performing their work.

5. INDEMNIFICATIONS AND INSURANCE

- 5.1 The Contractor agrees to defend and indemnify the Municipality against claims for bodily injury, death and property damage that arises in the course of the Contractor's performance of this agreement and with respect to which the Municipality is free from negligence on the part of itself, its employees and agents.
- 5.2 The Contractor shall not be responsible for consequential or compensatory damages arising from the late performance or non-performance of the agreement caused by circumstances, which are beyond the Contractor's reasonable control.
- 5.3 The Contractor shall maintain Public Liability Insurance, Automobile Liability Insurance and Workmen's Compensation Insurance.
 - 5.3.1 The Public Liability Insurance shall be in the form of commercial general liability with the inclusion of contractual liability coverage and shall provide limits of \$1,000,000 each person and \$1,000,000 each occurrence for bodily injury liability, and \$1,000,000 each occurrence for property damage liability.
 - 5.3.2 The Automobile Liability Insurance shall be in the form of comprehensive automobile liability and shall provide limits of \$1,000,000 each person and \$1,000,000 each occurrence for bodily injury liability.
- 5.4 The Contractor shall provide certificates of insurance to the Municipality and the DRA before starting the contracted work confirming the required insurance coverage and providing that the Municipality shall receive ten (10) days written notice of the cancellation or material change in the required insurance coverage.

6. ADDENDUMS, AMENDMENTS AND APPENDICES

- 6.1 Addendums, amendments and appendixes pertaining to this contract may be added only by separate instrument in writing and shall meet all requirements of Rev. 602.

7. SIGNATURE PAGE

Date: _____

In the Presence of:

Municipality of: _____

Witness Signature

By Authorized Municipal Assessing Officials or Agent:

In the Presence of:

By Contractor:

Witness Signature

President

DEFINITIONS:

Abatement Review means to make an assessment recommendation to the municipal assessing officials or to make a change to an assessment that is in response to an abatement request from a taxpayer. **Rev 601.01**

Appraisal means the act or process of developing a market value estimate of property which will be used as the basis for valuation, fulfilling a Municipality's statutory duties relative to property tax administration including, but not limited to those pursuant to RSA 75:1. **Rev 601.02**

Assessing Services means the making of appraisals, reappraisals, assessments, or providing other services on behalf of municipal assessing officials for the statutory administration of property valuation and assessment including, but not limited to those pursuant to RSA 75:1. **Rev 601.05**

Assessing Standards Board (ASB) means the State of New Hampshire assessing standards board as established pursuant to RSA 21-J:14-a. **Rev 601.06**

Assessment means an estimate of the quality, amount, size, features, or worth of real estate which is used as a basis for a municipalities' valuation in accordance with statutory requirements including, but not limited to those pursuant to RSA 75:1. **Rev 601.07**

Base Year means the tax year in which the municipality performed a revaluation of all properties. **Rev 601.08**

BTLA Reassessment means an order by the State of New Hampshire board of tax and land appeals for a revaluation or partial update of a municipality's property assessments. **Rev 601.09**

Calibration means the process of ensuring the predictive accuracy of the CAMA model(s), through testing, which may include but not be limited to; determining the variable rates and adjustments from market analysis for land and land factors, costs and depreciation for a cost model, valuation rates and adjustments for a sales comparison model, and market rents and capitalization rates for an income model. **Rev 601.10**

Computer Assisted Mass Appraisal System (CAMA) means a system of appraising property that incorporates computer-supported tables, automated valuation models and statistical analysis to assist the appraiser in estimating value for a revaluation, assessment data maintenance and valuation update. **Rev 601.11**

Contract means any agreement between the municipality and the contractor for making appraisals, reappraisals, assessments, or for appraisal work on behalf of a municipality with the State of New Hampshire. **Rev 601.13**

Contractor means the person, firm, company, or corporation with which the municipality has executed a contract or agreement for assessing services. **Rev 601.14**

Cyclical Inspection means the process of a systematic measure and listing of all properties within a municipality over a specified period of time. The term includes "data collection" and "data verification". **Rev 601.15**

Cyclical Revaluation means the process of combining a full statistical revaluation of the entire municipality with a cyclical inspection process. **Rev 601.16**

Data Collection means the inspection, measuring, or listing of property within a municipality. The term includes data verification. **Rev 601.17**

DRA-certified means a level of certification attained by a person as set forth by the ASB in Asb 300 pursuant to RSA 21-J:14-f. **Rev 601.20**

Executed means to transact, agree to, carry into effect, sign or act upon a contract or agreement to perform assessing services for a municipality. The term includes "executing". **Rev 601.22**

Final Monitoring Report means the DRA's final letter to the municipality for any revaluation or partial update. **Rev 601.23**

Full Revaluation means the revaluation of all taxable and nontaxable properties in a municipality, with a complete measure and listing of all taxable and nontaxable properties to occur at the same time of the establishment of the new base year, to arrive at full and true value as of April 1. The term includes "full reappraisal" and "full reassessment." **Rev 601.24**

Full Statistical Revaluation means the process of a revaluation of all taxable and nontaxable properties in a municipality, using existing property data, to arrive at full and true value as of April 1. The term includes "statistical update" and "statistical reassessment". **Rev 601.25**

Highest and Best Use means the physically possible, legally permissible, financially feasible, and maximally productive use of a property, as appraised in accordance with RSA 75:1. **Rev 601.26**

Improvement means any physical change to either land or to buildings that may affect value. **Rev 601.27**

In-house Work Plan means a written set of goals, objectives, processes, and timelines that the municipality intends to rely upon to perform revaluations, partial updates, or cyclical inspections. **Rev 601.29**

Listing means recording a description of the interior, exterior, and attributes of any improvements or the recording of the description of land features and attributes. The term includes "list". **Rev 601.30**

Market Analysis means the study and processes utilized to determine the response of buyers and sellers of real estate, in a geographic area, to various data elements through the analysis of cost data, income data, and sale transactions in the performance of mass appraisal. **Rev 601.31**

Market Value means the value of a property that:

- (a) Is the most probable price, not the highest, lowest or average price;
- (b) Is expressed in terms of money;
- (c) Implies a reasonable time for exposure to the market;
- (d) Implies that both buyer and seller are informed of the uses to which the property may be put;
- (e) Assumes an arm's length transaction in the open market;
- (f) Assumes a willing buyer and a willing seller, with no advantage being taken by either buyer or seller; and,
- (g) Recognizes both the present use and the potential use of the property.

The term includes "full and true value". **Rev 601.32**

Mass Appraisal means the utilization of standard commonly recognized techniques to value a group of properties as of a given date, using standard appraisal methods, employing common data and providing for statistical testing. **Rev 601.33**

Measure means the physical inspection, verification, sketching and recording of the exterior dimensions and attributes of any improvements made to a property. **Rev 601.34**

Municipal Assessing Officials means those charged by law with the duty of assessing taxes and being the:

- (a) Governing body of a municipality;
- (b) Board of assessors or selectmen of a municipality; or
- (c) County commissioners of an unincorporated place.

Rev 601.36

Municipality means a city, town, or unincorporated place. **Rev 601.37**

Partial Update means the process of analyzing market sales throughout the entire municipality to identify and implement needed value changes to the affected areas, or classes of property, to bring those properties to the municipality's general level of assessment utilizing the existing base tax year and providing an addendum to the existing USPAP compliant report. The term includes "partial revaluation." **Rev 601.38**

Pick-ups means those properties throughout a municipality having values adjusted due to:

- (a) New, newly modified, or on-going construction;
- (b) Demolitions;
- (c) Errors or omissions;
- (d) Subdivisions, boundary line adjustments, or lot mergers;
- (e) Tax map corrections or zoning;
- (f) Current use;
- (g) Statutory exemptions; or
- (h) Abatement review. **Rev 601.39**

Revaluation means the act of re-estimating the worth of real estate of the entire municipality using standard appraisal methods, calibration of the CAMA tables and models, establishment of a new base year with a USPAP compliant report, and providing for statistical testing whether by either:

- (a) A full revaluation; or,
- (b) A full statistical revaluation.

The term includes “reappraisal,” “reassessment,” and “value anew”. **Rev 601.40**

Sale Validation means the process of verifying a real estate sale transaction to determine whether the sale was a valid or an invalid indicator of the market value of the sold property. The term includes “sale verification” and “sale qualification.” **Rev 601.41**

Statistical Testing means the use or application of numerical statistics to understand the results of a reappraisal or the need for a reappraisal. **Rev 601.42**

Uniform Standards of Professional Appraisal Practice (USPAP) means the generally accepted and recognized standards of appraisal practice printed by The Appraisal Foundation as authorized by Congress as the source of appraisal standards and appraiser qualifications. **Rev 601.44**

USPAP Compliant Report means an appraisal report based upon the standards established by the ASB pursuant to RSA 21-J:14-b I, (c.) **Rev 601.45**

DUTIES OF:

DRA-Certified Building Measurer and Lister Duties Asb 304.01

- (a) A DRA-certified building measurer and lister may collect data as described in Asb 303.02 for the sales survey.
- (b) A DRA-certified building measurer and lister shall not validate or invalidate any property sales.
- (c) A DRA-certified building measurer and lister shall not determine, or change, the quality grade or depreciation of structures.

DRA-Certified Property Assessor Assistant Duties Asb 304.02 A DRA-certified property assessor assistant may, under the guidance and review of a DRA-certified property assessor or DRA-certified property assessor supervisor in accordance with Asb 303.03:

- (a) Appraise various types of real estate for tax purposes; and,
- (b) Validate or invalidate sales for the sales survey.

DRA-Certified Property Assessor Duties Asb 304.03

- (a) A DRA-certified property assessor may, in accordance with Asb 303.04:
 - (1) Appraise property for tax purposes including:
 - (a) The annual maintenance of assessments by using sales surveys, charts, and schedules; and,
 - (b) Using cost data established by a DRA-certified property assessor supervisor during the year of the last revaluation;
 - (2) Validate or invalidate sales for the sales survey; and,
 - (3) Submit a signed and dated statement to the DRA attesting to the qualifications of a building measurer and lister working under the DRA-certified property assessor’s supervision to be true, accurate and correct.

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- (b) A DRA-certified property assessor shall not adjust the cost, land, depreciation, or other tables resulting in a change to the values without the approval of a DRA-certified property assessor supervisor.

DRA-Certified Property Assessor Supervisor Duties Asb 304.04 A DRA-certified property assessor supervisor, may, in accordance with Asb 303.05:

- (a) Exercise general supervision over a revaluation;
- (b) Conduct sales surveys and establish base values for land and buildings;
- (c) Prepare the sales survey;
- (d) Establish charts and schedules to be used in the revaluation;
- (e) Prepare reports.