

HOUSE BILL 1519

Q1, P5

9lr3161

By: **Delegates McComas, Bartlett, Bates, Impallaria, James, McDonough, Miller, Norman, Riley, Stifler, and Stull**

Introduced and read first time: March 6, 2009

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Property Taxes – Computer–Assisted Mass Appraisal System – Performance**
3 **Audit**

4 FOR the purpose of requiring the Office of Legislative Audits to conduct a certain
5 performance audit of the Computer–Assisted Mass Appraisal System; requiring
6 the performance audit to include certain evaluations and determinations of the
7 Computer–Assisted Mass Appraisal System; requiring the Office of Legislative
8 Audits to report to the General Assembly on or before a certain date; providing
9 for the termination of this Act; and generally relating to a performance audit of
10 the Computer–Assisted Mass Appraisal System.

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
12 MARYLAND, That:

13 (a) The Office of Legislative Audits shall conduct a performance audit of the
14 Computer–Assisted Mass Appraisal System as it relates to property tax assessments.

15 (b) The performance audit shall include:

16 (1) an evaluation of the efficiency, effectiveness, and economy of the
17 Computer–Assisted Mass Appraisal System; and

18 (2) a determination of whether the Computer–Assisted Mass
19 Appraisal System results in:

20 (i) equitable and fair property tax assessments commensurate
21 with current market values; and

22 (ii) accurate and reliable property tax assessments.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (c) On or before January 1, 2010, the Office of Legislative Audits shall report
2 to the General Assembly, in accordance with § 2-1246 of the State Government
3 Article, on the audit of the Computer-Assisted Mass Appraisal System.

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
5 July 1, 2009. It shall remain effective for a period of 1 year and, at the end of June 30,
6 2010, with no further action required by the General Assembly, this Act shall be
7 abrogated and of no further force and effect.