Computer Assisted Mass Appraisal (CAMA) Application for Property Tax Administration Improvement in Malaysia

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Key words:

SUMMARY
Property tax is one of the most important source of income for local authorities to manage their administrative areas. Efforts to improve property tax administration should be given priorities and one way to increase the administrative capacity of the organisation is through the application of the CAMA system. This paper evaluates the application of the CAMA system in assessing property tax administration in Malaysian local authorities. A survey on 49 local authorities was carried out to assess the administrative capacity of local authorities in terms of human and technological resources and knowledge on the CAMA system as well as the benefits they gained from the system. Response from the questionnaires indicated that although there are limited capacity, most of the local authorities are willing to adopt the system.