

ABSTRACT

TOLERANCE LIMIT THE NUMBER OF TAX LAND AND BUILDING (UN) SUB IN NORTH BAY BETUNG

By

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The land and building tax is a tax that the center of the object comes from local taxes, and therefore non-participation in the central and local government income. Receipts from land tax and building has a great potential bearing in mind this tax is a tax that the value of sale of land and buildings is increased each year and is a tax central shared between central and local governments.

The income from the sector of the United Nations becomes a potential source of local income. Donation for the receipt of the United Nation is more sharing of revenues from income of co-participation of tax in the balance of the funds. The Government of the land in the municipality has increased every year, so raising the price of land and buildings in the area.

Based on the result of the calculation shows that income of target achievement rate of the United Nations Bay Betung District North in 2005 was enough to score three, in the year 2006 to 2009 performance targets Bay Betung District says that it is good with a score of four, with an average of achievement of the goals in 2005-2009, based on a decision rule is pretty good with a score of four. The correspondence between the objective and implementation of the sample which from 2005 to 2009 failed is the compatibility between the goal and realization, because nobody achieving compatibility between the target and the completion of the score of 0%. Thus the determination of tolerance limits of the amount of tax to the property's assessment of the district north of the Bay Betung is very poor because it is in a score of 0 at 20%. Evaluate the effectiveness of the land and the collection of building taxes was 83, 38% with a level of efficiency that is very effective. This shows that the performance of the land and the construction of the collection of taxes in the District of the North of the Bay of Betung is very effective.