ABSTRACT
Implementation of Policy Land and Building Tax on Rural Urban through Adjustment Tax Objects Selling Price
(Study in Department of Revenue Bandar Lampung)

By
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Land and Building Tax on Rural Urban is tax which based on the ownership, mastery and utilization of land and building. January 1st of 2014 is deadline implementation of the Decentralization of land and building tax on Rural Urban Sector as stated on Local Tax and Charges Act Number 28 year 2009, Bandar Lampung City Government took policy to implementation it started January 1st of 2012. Base the imposition of land and building tax on Rural Urban sector is Tax Object Selling Price (TOSP), value of TOSP Bandar Lampung city has yet to undergo changes over the last 5 years and is not evaluated by the Ministry of finance, so City Government carry out adjustments the TOSP an authority in the area of regional tax rate assignment with the aim to increase income of original area. It turns out affect the rate increase of land and building tax on Rural Urban to 300 % who overburden majority public especially class I, middle-low society. Therefore this research conduct with the effort figuring out how to implement the policy and factors restricting the implementation of land and building tax on Rural Urban through adjustment TOSP.

This research appertain on research descriptive type with a qualitative approach. The study is done by steps gathering, processing, analysis, and checks the validity of data. This research result showed that land and building tax on Rural Urban through adjustment TOSP not maximum, this conclusion based on (1) measure and purpose the implementation have been attained but an indicator output is not in accord with established, (2) source of policy has not been sufficient; lack of the cost a survey on court and lack of ability employees in information technology, standard operating procedures still in the form of draft, (3) communication not involving all parties concerned, and society is not socialized and not survey, (4) characteristic executive, adjusted on the regulation but has spilled overlap of duty lack of understanding between employees, (5) Disposition of support all policies the city to realize goal but the absence of reward and punishment for employees Department of Revenue, (6) social, economy, politic condition has not been undertaken the implementation of the provision of TOSP is not justness tariff land and building tax Rural Urban the presence of an imbalance of value tax based on class.

Keywords : Land and Building Tax on Rural Urban, Adjustment Tax Objects Selling Price, Policy Implementation