**ABSTRACT**

The title of this paper was **‘implementation of subdistrict’s head in payment of Land and Building Tax in Seberang Ulu I Subdistrict’**. Discussion of this paper focused on how success rate of subdistrict’s head (camat) directed society to pay Land and Building Tax (PBB) in Seberang Ulu I subdistrict routinely that could run according to what is achieved

Observation was done by using descriptive method with inductive approach. Data Collection Technique was from interview result, documentation and observation directly. Data process technique used data reduction phase, presentation of data and decision making.

Result of this paper showed society participation rate on tax payment wasn’t still optimal because many societies didn’t understand how useful to pay tax. However subdistrict head still worked hard to fullfiled many deficit tax, then deficit tax could be fullfiled by.

This paper gave advices to Seberang Ulu I Subdistrict Government to increase sosialization quality specifically and counseling of society in payment of land and building tax, so society could understand of tax’s impact, and increased society’s awerness to pay tax and subdistrict head success in improving society’s awareness to pay tax.

Keywords: implementation, subdistrict’s polices in payment of tax