***ABSTRACT***

**“THE OPTIMIZATION OF REVENUES OF RURAL AND URBAN AREA LAND AND PROPERTY TAX IN PAYUNG SEKAKI SUBDISTRICT PEKANBARU CITY RIAU PROVINCE”**

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This research is conducted to determine how the optimization of revenues of rural and urban area land and property tax in payung Sekaki Subdistrict. Rural and urban area land and property tax is the kind of regional taxes. Rural and urban area land and property tax is the tax on earth and building which owned, controlled, or utilized by the people and organization except the area which used to plantation, forestation, and mining activity.

The purpose of this research is to determine how the optimization of revenues of rural and urban land and property tax in Payung Sekaki Subdistrict, the problems that faced by the Payung Sekaki Subdistrict Government, and the efforts to faced the problem within the optimization of revenues of rural and urban area land and property tax in Payung Sekaki Subdistrict so be able to reach or exceed the government target. This research is use descriptive method with inductive approach.

Based on the result of this research, the optimization of revenues of rural and urban area land and property tax in Payung Sekaki Subdistrict still not optimize. It’s because the lack of the quantity and quality of the tax collector, low of awareness from the people to pay the tax, the administrative erorrs in tax return, and still no a courage punishment to the taxpayers who didn’t pay the tax. The efforts that Payung Sekaki Subdistrict Government done to faced the problems are with re-collect the data in administrative books of rural and urban area land and property tax, and provide the socialization to the tax collectors and societies.

The advice from the author to the Payung Sekaki Government are do the additional personnel of the tax collector, give the tangible form to the societies as the result of their tax. For example, improve the quality of infrastructure of public serving, and do the re-collect data in detail against the tax payers to descrease the mistake on tax return.

Key Words : Optimiziation, The Revenues of Rural and Urban Land and Property Tax, Payung Sekaki Subdistrict