ABSTRACT

CAMAT STRATEGY IN IMPROVING TAX REVENUE AND BUILDING OF URBAN AND URBAN IN DISTRICT SIMPANGKATIS DISTRICT CENTRAL BANGKA PROVINSI KANULUNGU BANGKA BELITUNG

By:

Muhammad Sahdam Romaini

Supervisor :

1. Prof. Dr. Drs. H. Ermaya Suradinata, SH, MH, MS

2. Dr. Drs. H. Musa Shofiandy, SH, MM

Kecamatan Simpangkatis is one of the subdistricts in Central Bangka Regency of Bangka Belitung Islands Province, the problems that arise in Simpangkatis District, the tax revenue of the earth and rural and urban buildings the last 3 years did not reach the target. This study aims to find out how the Camat Strategy, the constraints encountered and efforts made in order to overcome these obstacles.

The method used in this research is descriptive method with qualitative approach of data collection technique using observation, interview and documentation. The authors observed in the field that the camat strategy in increasing the revenue of UN-P2 in Kecamatan Simpangkatis has been running quite well but there are some obstacles encountered. These obstacles are the lack of understanding of the community, There are still objects of taxes that have not been known subject tax, No rewards and punishments.

The effort made by Simpangkatis District is To increase the understanding of the community then the District will conduct meetings, coordination meetings and discussions to the village, For the object of tax that is not yet known subject of the tax then the sub-district will put a signpost that reads the land / building is sold so that the subject of the tax object in order to protest because the land / building will be sold it will be known subject to the object of the tax, the Sub-District make policy that for people who want to get service then must show evidence of paid off UN-P2.

Keywords: Strategy, Sub-district, Land Tax and Rural and Urban Building