

ABSTRACT

The importance of land and property tax revenue which is evidence of community participation in development. It is important to look at the performance of Directorate General of Taxes (DGT), in this case Small Tax Office (STO).

Land and property tax revenue at the Regional Office of Central Java DGT I implemented by 16 STO, with holding tax on land and property of some the region STO Regional Office of Central Java DGT I haven't been efficient, visible from:

- Areas that have taxed the land and building 97,16% of the area which maybe subject to tax on land and property.*
- Number of head of family is having the above provision Rp300.000,- only 6,8% of personal taxpayers*
- Outstanding land and property tax (2009) Rp335.300.703.000,- which represent 43% of total land and property revenue in 2009 was Rp770.754.801.000,-*

This study produced values of technical efficiency per unit of economic activity, in this case and comparing the STO with another STO relatively using Data Envelopment Analysis (DEA).

STO has been efficient if the ratio of output to input is equal to one and STO has not been efficient yet or not efficient when the value of the ratio between output and input is between 0 and 1 ($0 \leq \text{output/input} \leq 1$).

The result of data processing with technical analysis that some of radial efficient value STO 100% in 2009 was STO Tegal, Central II Semarang, Pekalongan, Pati, Kudus, Blora and Batang, so this STO wasn't no more wasteful use of inputs or able to use all the inputs optimally.

STOs which is less efficient in the year 2009 is STO Semarang Gayamsari, South Semarang, West Semarang, East Semarang, Central Semarang I, Jepara, Demak, and Salatiga. STO Salatiga has the lowest radial 78,41% and Semarang Gayamsari 98,64% efficient radial.

Efficient STO can be improved by:

- 1. Increasing the amount of land area and property tax imposed gradually by region mapping and data collection that were not taxed on land and property.*
- 2. Human resources utilize more efficient and effective, so the coverage area has a number of taxable income and payments from the land and building tax debts increase every years.*
- 3. Promote the campaign program land and property tax and conselling to the community as well as approaches to local government officials.*