## **ABSTRACT**

User charges is one kind of local revenue source that are important to Demak regency. This was evident during the fiscal years 2006-2009 actual revenues have increased market levies. However, in achieving its target in 2006 and 2007 are not met (in which realized revenue levy does not reach the target market), that is equal to (-4,83%) and (-1,14%). This indicated there are problems in the performance of market acceptance of user charges in Demak regency.

This study to calculate the level of efficiency and effectiviness of market acceptance of user charges, to analyze the performance of market acceptance of user charges, and formulate appropriate strategies to improve the performance of market acceptance of user charges in Demak regency.

The data used in this study is secondary data and primary data. Sampling method used in this study was purposive sampling (traders, officials levy collector market, and clerk Demak regency market managers) with the number 50.

From the calculation of the level of efficiency and effectiveness in the years 2006-2009 indicated that the average performance of market acceptance of user charges in Demak regency was ineffective (0,59%) but efficient (0,05%). From the SWOT analysis matrix is obtained four strategies namely, SO strategy is to utilize the elements of power that for the maximum capture of the existing opportunities. ST strategy is to take advantage of elements possessed the power to reduce and if necessary, eliminate threats to be faced. WO strategy is the strategy set out in planning efforts to minimize the weaknesses that have to capture the existing opportunities. WT strategy is strategy planning in an effort to minimize the weaknesses that have to cope with the next threats. Performance of market acceptance of user charges in Demak regency has total score o the weighted average of 2,52 means IFE internal position DISPERINDAKOP Demak regency have an average position of the strength and weaknesses, while the total score of the weighted average of 2,49 which EFE indicated that external factors effected directly or indirectly to the opportunities and threats in average positions. Therefore, a sustainable strategy is a strategy of market penetration and product development strategy.

Key words: Performance of Levies Revenue Market.