ABSTRACT

Property tax is a tax that most of the central government results submitted to local governments. The purpose of this study is to know the influence of gross domestic regional product (GDRP) per capita and the number of taxpayers on property tax revenues.

The method used in this research is descriptive method and verifikatif. The unit of analysis in this study is the Gross Regional Domestic Product report, the number of taxpayers and the amount of land and building tax receipts from the year 2003-2010. Statistical testing using multiple linear regression analysis, correlation analysis, coefficient of determination and to test the hypotheses use traditional F test and t test using SPSS 18.0 statistical software for windows.

The results showed that the Gross Regional Domestic Product per capita in Cianjur has an increasing trend from year to year. Likewise, the number of taxpayers rose from year to year. While property tax revenues have a tendency to fluctuate. Simultaneous analysis shows that the GDP per capita and the amount the taxpayer has a significant influence but not to the property tax revenue. So are partially summed GDP per capita and the amount the taxpayer has a significant influence but not to the United Nations reception. This is due to the limitations of research in terms of obtaining data that is used so that the sample data is limited.

Key words : GRDP per capita, taxpayers and property tax