

Analysis of the Implications of Land Use Changing of Paddy Fields into Residential Area on Sales Value of Taxable Object (njop) (case Study: Gedebage District, Bandung City, Indonesia)

Bambang Edhi Leksono, Ratri Widyastuti and Andri Harpiandi (Indonesia)

Key words: Tax Object Sales Value, Paddy Fields, Residential Area

SUMMARY

According to the Central Statistics Agency, in 1979 to 1984, agriculture became the main contributor to Gross Regional Domestic Product (PDRB), followed by trade, hotels and restaurants in second place, and industry ranked third. However, in 1997 to 2001, the top three contributors to the GRDP turned into industry as the main contributor, followed by trade, hotels and restaurants in the second position, and agriculture in the third position. In the total tax revenue, the contribution of the Land and Building Tax (PBB) is indeed relatively small, but it is the main source of revenue for the Regional Government. The increase in PBB revenue can be approached by the determination of The Sales Value of Taxable Object (NJOP) which refers to the market value by considering the factors of improvement and future benefit objects that have high values for each type of object. Therefore, this NJOP change is an important factor for increasing Local Government revenue.

Gedebage District, Bandung City, Indonesia, is an area that is currently developing into a residential area. Before this area developed into a residential area, land use in this area was in the form of paddy fields. This study aims to analyze the advantages or sufficient surplus value for the Regional Government of the City of Bandung by analyzing the change in use of rice fields to residential area.

This research methodology used data of changes in land use from paddy fields to residential area and land use of paddy fields around residential area, as well as data of NJOP changes in Gedebage District, Bandung City from 2006 and 2018. The analysis used in this study was statistical tests with the Z test and t test, also critical value search. The results of this study is explain the relationship of changes in the value of the NJOP from the change of paddy fields into residential area in the District of Gedebage, Bandung City, Indonesia

Analysis of the Implications of Land Use Changing of Paddy Fields into Residential Area on Sales Value of Taxable Object (njop) (case Study: Gedebage District, Bandung City, Indonesia) (10511)
Bambang Edhi Leksono, Ratri Widyastuti and Andri Harpiandi (Indonesia)

FIG Working Week 2020
Smart surveyors for land and water management
Amsterdam, the Netherlands, 10–14 May 2020