

ABSTRACT

INFLUENCE OF LEADERSHIP AND WORKING CONDITIONS OF LAND AND BUILDING TAX COLLECTION IN FIELD DISTRICT MEDAN DENAI

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Required influence Camat leadership and working conditions as a leader in the sub-district head of government to be able to exploit the potential of land and building tax in the region and motivating its officials and the public in order to carry out its obligations in paying taxes. The problems posed in this study is whether there is influence of leadership on property tax collection in the district of Medan Denai, whether there is influence of working conditions on the collection of taxes on land and buildings in the district of Medan Denai and whether there is influence of leadership and working conditions together against property tax collection in the district of Medan Denai.

Forms of research is shaped field research survey method by spreading the instruments to the respondent questions about Influence Leadership and Working Conditions In Tax Collection of land and building in the district of Medan Denai.

From the results of the implementation of the research conducted in the district of Medan Denai in relation to a given hypothesis is: there is influence between the Leadership with Land and Building Tax Collection in the district of Medan Denai. There is no influence between Working Conditions with Land and Building Tax Collection in the district of Medan Denai. There is the influence of Leadership and Working Conditions on Land and Building Tax Collection in the District of Medan Denai. Although Leadership and Working Conditions has the effect of jointly against Land and Building Tax Collection in the district of Medan Denai but a greater influence of the Land and Building Tax Collection is from the field of leadership. leadership means giving real Constructs in the implementation of property tax collection in the district of Medan Denai.

Keywords: Leadership, Working Conditions, Land and Building Tax Collection