



Yogyakarta Special Province consists of four regencies and a major city, that are Bantul Regency, Sleman, Gunungkidul, Kulonprogo and Yogyakarta City. Each region has different characteristic either in physiography or social economy. The region characteristic that related to the Land and Building Tax such as tax obligator number, the total income of Land and building Tax, and land sale value is quite varying.

This research's first aim is to examine Land and Building Tax income variation at each regency/city in Yogyakarta Special Province. Second aim is to investigate what factors that influence the Land and Building Tax Income. The third aim is to evaluate the contribution number of Land and Building Tax income to the regional income (regency/major city). And the fourth's aim or the last one is evaluating the number of regional income, that is used to cost the development program in each regency/major city. The analysis method in this research is secondary data analysis, that are tabulary analysis technique for the first, third and fourth of the research's aim, the second one using the correlation analysis technique and T-test.

The variable's research as the dependent variables are tax obligators number, tax-collectors/payment location number, physiography, road length, land square (m^2), according to the land use category; wetland, ground yard/building, dry field, and other land use category. Using the land square as the control variable, and the Land and Building Tax income as dependent variable.

Based on this research, it is known that generally, the amount of Land and Building Tax income at Yogyakarta Special Province Region influenced by these factors; tax obligator number, and tax-collector number, land square according to the land use category, and the number of the tax payment location for Yogyakarta City. While physiographic and road length factors are significantly influence to the number of the Land and Building Tax income at each regency. The contribution of Land and Building Tax income to the regional income is relatively small, so it needs efforts to increase the number of the Land and Building Tax income. The number of Regional Income that is used to finance the development program is relatively small compare to the routine expand in each regency/city at Yogyakarta Special Province.