

**CAN LAND TAX BECOME INSTRUMENT TO CONTROL LAND CONVERSION?:
STUDY OF CORRELATION BETWEEN LAND TAX AND FARM LANDCONVERSION
IN SLEMAN, YOGYAKARTA**

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Abstract

Farm land conversion in in Sleman agglomeration raises significantly, about 42 hectares in three years, between 2011 and 2013 only. This particular issue occurs mostly in 9 villages under sub-district (desa), all included administratively in the border of Sleman regency, which geographically reside near city of Yogyakarta on its lower landscape. This special topography condition provides passive opportunity for lands in this sub-districts to be converted from farming into commercial purposes. Starting from the point of land conversion, and Land and Building Tax Imposition Base (NJOP) in farming sector, this paper highlights correlation formed between NJOP base-rate measurement- Transaction Value and Land Conversion (in hectares) over farming lands in Sleman.

This research took place in Sleman agglomeration, which consists of five sub-districts (kecamatan) and nine villages: Kecamatan Depok (Desa Maguwoharjo, Condongcatu, Caturtunggal, and Maguwoharjo); Kecamatan Mlati (Desa Sinduadi, Sendangadi); Kecamatan Ngaglik (Desa Sariharjo); Kecamatan Godean (Desa Sidoarum); and Kecamatan Gamping (Desa Trihanggo and Desa Nogotirto). A quantitative approach is used, based on statistical analysis *Pearson's* Correlation test and *Hansen's* Gravity Model. These two instruments will help us to analyze and measure the land conversion from 2011 to 2013, with a handful map overlaying technique.

Analysis will help us to understand the main problem, which is how the correlations happen between NJOP and Transactional Value, and farm land conversion, also correlation between this land conversion and "strategic zones", areas with highest gravity effects on population density and differences of needs. This will result an answer on how significant these variables correlate each other, how land conversion is strictly derived from distance-to-gravity-center issues, and how NJOP will control the land conversion in the future.

Keywords: *Sleman agglomeration, farm land conversion, gravity, NJOP.*

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