

The Fiscal Aspect for Land Accretion Development by Using Landsat TM / ETM Image

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SUMMARY

Land accretion development process appear due to the sedimentation process at certain area near Segara Anakan Area, Central Java, Indonesia. The local land n tax office which responsible to indentify any land taxation, do not yet determine the value of this kind of land taxation, because the land accretion products as a national government properties are not yet ruled on the right of taxation purposes. Eventhough the local communities were starting to use those lands certain purposes such as for agriculture and fishery activites. Besides the land accretion development itself was still difficult for local government to do some continue identification. This kind of matters actually are an opportunity for Land Taxation Office to maximize the potential local area revenue of the land taxation. In order to solve this matters, An alternative approach for data collection and indentification is using multi-temporal Landsat images, these data can be used to identify the land accretion development process and land use changes for property tax valuation purposes. The determination of property tax valuation for land accretion development products are based on the comparison method of market data with the land taxation value on the surrounding villages within the year of 1998 up to 2005. However, the property valuation of water area is conducted by slightly adapting the land fisheries or agriculture valuation procedures. The results show that Landsat TM/ETM images can be used to determine land use/cover changes in Segara Anakan accretion lands, where as the water area reduced about 3.386 Ha, On the other hand the area of Segara Anakan accretion lands increased to be 3.770 Ha. There are also 314 Ha the unclassified area. Based on the area identification from landsat TM images, the potential aspects of fiscal revenues for Local government land taxation of the land accretion development product is a very significant values such as Rp 305.730.699 in 1996, and Rp 995.121.972 in 2001. In conclusion, the policy related to the satellite data acquisition to monitor the accretion development of lands can be carried out minimal every 5 years, with maintenance of data can be done every year. The property valuation for land accretion also can be determined every 2 years. Finally, the assessment of fiscal aspect for local government land taxation of land accretion development products should consider as a community income.