**ABSTRAK**

The implementation ofLaw No. 28 Year 2009 on Local Taxes and Levies make Land and Building Tax of Rural and Urban are under the authority of the Local Government. Therefore, it is necessary to increase the tax revenue realization, especially Land and Building Tax of Rural and Urban. These conditions will encourage Local Governments to furthere xplore the potential of Local Revenue from Land and Building Tax in its territory.

This Research entitled “The Influence Effectiveness Land and Building Tax against Local Revenue in Regency/City in the province of West Java”. This Research aims to determine the influence of the effectiveness Land and Building Tax against Local Revenue in Regency/City in the province of West Java.

The Research method used is descriptive verification method. Data used in this research is secondary data in the form of reports the target and the realization of land and building tax areas and the target report and the realization of local revenue in regency/city in the province of West Java in the periode 2014-2015.

The results showed that partial the effectiveness of Land and Building Tax positive affect on Local Revenue with the coefficient of determination of 32,5% while 67,5% is explained by factors not examined

**Keyword: Effectiveness Land and Building Tax, Local Revenue**