ABSTRAK

Nilai Jual Objek Pajak penting karena NJOP merupakan harga rata-rata yang diperoleh dari transaksi jual beli yang terjadi secara wajar. Apabila tidak terdapat transaksi jual beli, NJOP ditentukan melalui perbandingan harga dengan objek lain yang sejenis, nilai perolehan baru, atau NJOP pengganti. Data tanah dan/atau bangunan diperoleh dari sistem PBB yang telah berjalan di Kota Tanjungpinang. Tetapi sistem PBB tersebut belum bisa membantu pemerintah dalam menampilkan data NJOP, karena sistem tersebut fokus terhadap perhitungan pajak yang akan ditagihkan kepada wajib pajak. Teknologi yang semakin canggih telah menciptakan *smartphone* atau tablet berbasis *Android*. Dengan memanfaatkan *Google Maps* dan *web service* data nilai jual objek pajak akan dapat di akses menggunakan *tablet* berbasis *Android*.

Kata Kunci: *Android*, Nilai Jual Objek Pajak, *Web Service*

ABSTRACT

Tax Object Sales Value is important because It is an average price obtained from the sale and purchase transactions which occur naturally. If there is no buying or selling, tax object sale value determined by comparing the price with other similar objects, the new acquisition value, or the replacement tax object sale value. Data of land and / or buildings was obtained from the PBB system that has been running in Tanjungpinang. However, the PBB system has not been able to assist the government in presenting the data tax object sale value, because the system is focused on the calculation of taxes that will be charged to the taxpayer.Increasingly sophisticated technologies have created Android-based smartphone or tablet. By utilizing Google Maps and web service tax object sale value of the data will be accessed using a tablet based on Android.

Keywords: Android, Tax Object Sales Value, Web Service