## ABSTRACT

Coordination of building retribution permit is important for the government in Sub District Pelabuhanratu because it can increase the acceptance of building permit levy. But in fact, there is a constraint, that is non optimally realization the acceptance of building permit levy. Researcher got informations that shows various problems such as unfulfilled acceptance of building permit levies in Sub District Pelabuhanratu from 2013-2015. Lack of vertical and horizontal coordination and the lack of public awareness of understanding the importance of building permit affect to ineffective acceptance of building permit levy. Also, the lack of competence of building permit levy collector impacts on the less optimal acceptance of building permit target. Through this thesis, researcher observed the cause of unrealized the acceptance building permit levy. The purpose of this research is to determine the effect of vertical and horizontal coordination on the acceptance of building permit levies in Sub District Pelabuhanratu so that the acceptance of building permit levy in Sub district Pelabuhanratu can be optimal. Reseracher used Hasibuan theory about Coordination. There is 3 dimensions of this theory, that is Unity of action, Division of work and Communication. Also, researcher used Davey K.J theory about Levy receipts optimization. This research is used quantitative approach and causal associative methode. This research is using the quantitative approach with associative causal method, with research population of this research is Sub district Pelabuhanratu employees, the village head, village chief secretary/village secretary, The head of affairs economic and community leaders, which totaled 60 people, with 60 people total sample and performed technique non probability sample or saturated sample. data instrument collection that is used in this research is the questionnaire with 5 liker scales the selection of The data collection is analyzed by a statistical technique from the analysis linear regression simple, analysis of linear regression multiple, and test t (partial) test f (simultaneous), the coefficients determination. The results of descriptive calculation shows that vertical and horizontal coordination is 3.44% and included in the high category, while the building permit Retribution construction at about 3.47%. Then no significant influence of the action unity optimazitation at about 1.023%, next no significant influence of labor division optimize at about 1.459%, There is significant relationship between communication to optimize count equal at about 2.226% and the remaining 97.774%. A significant difference between the unity of action, the division of labor, and communications optimazitation of 36.8% and the remaining 63.12%.

## Key Words: Vertical and Horizontal Coordination, Optimizing the Acceptance of Retribution, and Building Permit