

ABSTRACT

Nilai Jual Objek Pajak (NJOP) has an important role to apply the basic tax in Bandung. Therefore the Government of Bandung through Dinas Pelayanan Pajak (Disyanjak) set the value of NJOP for every 4 years. However, in the process of establishing NJOP there many obstacles that make the process costly with unsatisfactory results. Therefore, it needs a solution to be able to minimize the cost budget so can get satisfactory result. One way to predict NJOP with *Artificial Neural Network (ANN) Backpropagation* method. *Backpropagation* is a neural network with many layers that are often used to predict something. The advantages of this method are able to formulate of forecasters, as well as very flexible in the change of approximate rules. The training data used for this research is NJOP data in 2008, 2010, 2013 and 2015. While the testing data that will be used is NJOP data of 2017. From the test results it can be concluded that the best accuracy is obtained in the village dataset 4 with an accuracy of 73% with the combination of *hidden layer* parameter = 60, *learning rate* = 0.1 with target epox maximum termination of 100.000.

Keyword : Predict, NJOP, *Artificial Neural Network (ANN), Backpropagation*