



INTISARI

Pajak PBB Perkotaan di Kota Madiun menempati posisi kedua dalam kontribusi pajak dengan rata-rata kontribusi sedang. Hal ini membuktikan Pajak PBB memiliki pengaruh signifikan terhadap Pajak Daerah. Jumlah realisasi yang diterima oleh pemerintah daerah belum maksimal. Berdasarkan wawancara ketidakmasimalan terjadi karena terdapat masyarakat yang belum sadar dalam pembayaran pajak khususnya PBB Perkotaan. Selain itu, terdapat piutang pajak dari tahun sebelumnya. Penelitian ini bertujuan untuk menganalisis potensi, efektivitas, kontribusi, dan kendala pada PBB Perkotaan di Kota Madiun setelah proses pengelolaan PBB-P2 mulai dilakukan oleh Pemerintah Daerah selambat-lambatnya pada tanggal 1 Januari 2014. Metode yang digunakan dalam penelitian ini adalah metode kualitatif dan kuantitatif. Teknik pengumpulan data dilakukan melalui wawancara, observasi, dan dokumentasi. Hasil analisis dan pembahasan menunjukkan potensi PBB Perkotaan di Kota Madiun belum maksimal. Masih terdapat objek pajak yang belum terserap dengan baik. Ketidaksesuaian antara jumlah objek pajak dan SPPT yang diterbitkan mengindikasikan bahwa penanganan potensi PBB Perkotaan di Kota Madiun belum maksimal. Terdapat hal-hal yang perlu diperhatikan agar penerimaan PBB Perkotaan terserap dengan maksimal seperti pemutakhiran data secara berkala, mengadakan sosialisasi mengenai PBB Perkotaan, memaksimalkan pengelolaan *website*, dan memberi saksi kepada wajib pajak yang belum melunasi kewajibannya terutama yang memiliki objek pajak di tempat potensial. Tingkat efektivitas penerimaan PBB Perkotaan Kota Madiun termasuk dalam kategori sangat efektif sedangkan tingkat kontribusi PBB terhadap Pajak Daerah termasuk dalam kategori sedang dan memiliki posisi kedua dalam kontribusi pajak daerah. Tingkat kontribusi PBB Perkotaan terhadap PAD termasuk dalam kategori sangat kurang karena pendapatan PAD yang masih didominasi oleh komponen lain-lain PAD yang sah

Kata Kunci: Analisis, Efektivitas, Kontribusi, PBB Perkotaan, Potensi.



ABSTRACT

The urban land and building tax in Madiun City occupies the second position in tax contributions with a moderate average contribution. This proves that land and building taxes have a significant effect on local taxes. The amount of realization received by the local government has not been maximized. Based on the interview, the uncertainty occurs because there are people who are not aware of paying taxes, especially urban land and building taxes. In addition, there are tax receivables from the previous year. This study aims to analyze the potential, effectiveness, contribution, and constraints on urban land and building taxes in Madiun City after the process of managing rural land and building taxes has been carried out by the Regional Government no later than January 1, 2014. The method used in this study are qualitative and quantitative methods. Data collection techniques were carried out through interviews, observation, and documentation. The results of the analysis and discussion show that the potential for urban land and building taxes in Madiun City has not been maximized. There are still tax objects that have not been absorbed properly. The discrepancy between the number of tax objects and the issued SPPT indicates that the handling of potential urban land and building taxes in Madiun City has not been maximized. There are things that need to be considered so that urban land and building tax revenues are absorbed to the maximum such as updating data regularly, conducting socialization on urban land and building taxes, maximizing website management, and giving witnesses to taxpayers who have not paid off their obligations, especially those who have objects. tax in potential places. The level of effectiveness of land and building tax revenue in Madiun City is included in the very effective category, while the level of land and building tax contributions to local taxes is in the medium category and has the second position in regional tax contributions. The contribution level of urban land and building taxes to regional original income is included in the very poor category because regional original income is still dominated by other components of legitimate regional original income.

Keywords: Analysis, Effectiveness, Contribution, Urban Land and Building Tax, Potential.