

INTISARI

Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) di Kabupaten Cilacap tahun 2017-2018 merupakan pajak dengan kontribusi terhadap Pendapatan Asli Daerah (PAD) tertinggi kedua setelah Pajak Penerangan Jalan, pada tahun 2019-2021 PBB-P2 merupakan pajak dengan kontribusi terhadap PAD tertinggi. Hal tersebut membuktikan bahwa PBB-P2 merupakan pajak yang sangat berpengaruh terhadap PAD. Penelitian ini bertujuan untuk menganalisis tingkat efektivitas dan tingkat kontribusi PBB-P2 terhadap PAD di Kabupaten Cilacap tahun 2017-2021. Metode penelitian yang digunakan di penelitian ini adalah deskriptif kualitatif. Hasil analisis menunjukkan bahwa tingkat efektivitas PBB-P2 termasuk kategori sangat efektif dengan rata-rata di atas 100%. Tingkat kontribusi PBB-P2 terhadap PAD termasuk kategori sangat berkontribusi rata-rata sebesar 11,36%. Pemerintah Kabupaten Cilacap tetap harus melakukan sosialisasi kepada masyarakat agar taat membayar PBB-P2 sehingga tingkat efektifitas dan kontribusi dapat dipertahankan.

Kata Kunci: Analisis, efektivitas, kontribusi, PBB-P2, PAD, Cilacap.

ABSTRACT

Land and Building Tax of Rural and Urban Areas (PBB-P2) at Cilacap Regency in 2017-2018 is the tax with the second highest contribution to Local Own-Source Revenue (PAD) after Street Lighting Tax, in 2019-2021 PBB-P2 is the tax with the highest contribution to PAD. This proves that PBB-P2 is a tax that is very influential on PAD. This study aims to analyze the level of effectiveness and the level of contribution of PBB-P2 to PAD in Cilacap Regency in 2017-2021. The research method used in this research is descriptive qualitative. The results of the analysis show that the effectiveness of PBB-P2 is in the very effective category with an average of above 100%. PBB-P2 contribution level to PAD is in the very contributing category with an average of 11.36%. The Cilacap Regency Government still has to carry out outreach to the community so that they comply with paying PBB-P2 so that the level of effectiveness and contribution can be maintained.

Keywords: Analysis, Effectiveness, Contribution, Land and Building Tax of Rural and Urban Areas, Local Own-Source Revenue, Cilacap Regency.