

## INTISARI

Masalah penelitian revaluasi nilai jual objek pajak yang dilakukan menyebabkan beragam reaksi dari masyarakat, sehingga terjadi kenaikan angka wajib pajak PBB yang tidak patuh membayar, menunjukkan bahwa keinginan mereka dalam menunaikan kewajiban perpajakan masih rendah. Tujuan dari penelitian ini menentukan efektifitas revaluasi nilai jual objek pajak PBB P2 di Kota Yogyakarta tahun 2020, menganalisis hubungan dari faktor-faktor yang memengaruhi wajib pajak dalam membayar pajak bumi dan bangunan di Kota Yogyakarta tahun 2020, dan menganalisis strategi yang dilakukan BPKAD untuk meningkatkan wajib pajak membayar pajak setelah revaluasi di Kota Yogyakarta tahun 2020. Data penelitian ini dianalisis dengan menggunakan *mix method* yaitu kuantitatif dan kualitatif. Teknik pengumpulan data menggunakan kuesioner, wawancara, dan studi literatur. Teknik analisis yang digunakan yaitu analisis deskriptif, korelasi dan SWOT. Didapatkan rata-rata tingkat efektivitas realisasi penerimaan PBB-P2 tahun 2020-2023 sebesar 122,81% dikategorikan “Sangat Efektif”. Hasil penelitian menunjukkan hubungan yang sangat lemah positif antara variabel kualitas pelayanan pajak, sanksi pajak, pendapatan, dan pendidikan dengan variabel keputusan membayar pajak. Strategi yang perlu dilakukan oleh BPKAD dalam meningkatkan wajib pajak membayar pajak setelah kegiatan revaluasi yaitu meningkatkan kualitas pelayanan pajak dan melakukan sosialisasi sanksi perpajakan kepada masyarakat. Berdasarkan hasil yang diperoleh, disimpulkan bahwa kegiatan revaluasi 2020 menunjukkan hasil yang cukup efektif ditunjukkan dengan realisasi pajak dibandingkan dengan jumlah wajib pajak yang membayar pajak. Penelitian ini menemukan bahwa variabel independen dan dependen memiliki hubungan yang sangat lemah. Pemerintah didorong untuk meningkatkan kualitas pelayanan pajak dan edukasi sanksi pajak kepada masyarakat.

Kata kunci: Efektivitas, Pajak Bumi dan Bangunan, Nilai Jual Objek Pajak, Revaluasi

## **ABSTRACT**

*The problem of research on the revaluation of sales value of tax objects that was carried out caused various reactions from the public, resulting in an increase in the number of PBB taxpayers who did not comply with paying, indicating that their desire to fulfill their tax obligations was still low. The aim of this research is to determine the effectiveness of the revaluation of the sale value of PBB P2 tax objects in the City of Yogyakarta in 2020, to analyze the relationship between factors that influence taxpayers in paying land and building tax in the City of Yogyakarta in 2020, and to analyze the strategies carried out by BPKAD to increase mandatory taxes paid taxes after revaluation in Yogyakarta City in 2020. This research data was analyzed using a mix method, namely quantitative and qualitative. Data collection techniques use questionnaires, interviews and literature studies. The analysis techniques used are descriptive analysis, correlation and SWOT. It was found that the average level of effectiveness in the realization of PBB-P2 revenue for 2020-2023 was 122.81%, categorized as "Very Effective". The research results show a very weak positive relationship between the variables of tax service quality, tax sanctions, income and education and the variable of the decision to pay taxes. The strategy that needs to be carried out by BPKAD to increase taxpayers' tax payments after revaluation activities is to improve the quality of tax services and socialize tax sanctions to the public. Based on the results obtained, it was concluded that the 2020 revaluation activity showed quite effective results as indicated by the realization of taxes compared to the number of taxpayers who paid taxes. This research found that the independent and dependent variables have a very weak relationship. The government is encouraged to improve the quality of tax services and educate the public about tax sanctions.*

*Keywords: Effectiveness, Land and Building Tax, Sales Value of Tax Objects, Revaluation*