

## INTISARI

Penelitian ini bertujuan untuk mengevaluasi pelaksanaan Program Penghapusan Sanksi Administrasi atas Denda Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) di Kabupaten Klaten periode 2022–2024. Evaluasi dilakukan menggunakan enam kriteria menurut William N. Dunn, yaitu efektivitas, efisiensi, kecukupan, pemerataan, responsivitas, dan ketepatan, serta mengidentifikasi kendala dalam pelaksanaannya. Metode yang digunakan adalah kualitatif dengan pendekatan studi kasus, teknik pengumpulan data berupa wawancara dan dokumentasi, serta dianalisis menggunakan model Miles dan Huberman. Hasil penelitian menunjukkan bahwa program ini memenuhi tiga kriteria evaluasi, yaitu efisiensi, pemerataan, dan ketepatan. Program dinilai efisien karena tidak memerlukan biaya tambahan dan memanfaatkan sumber daya yang tersedia. Dari sisi pemerataan, program ini terbuka dan dapat diakses oleh seluruh wajib pajak tanpa adanya perlakuan khusus. Sementara itu, dari sisi ketepatan, program terbukti memberikan manfaat langsung kepada masyarakat. Namun, program belum sepenuhnya efektif dalam meningkatkan pelunasan tunggakan PBB-P2. Selain itu, dampak yang dihasilkan belum cukup signifikan dalam menyelesaikan permasalahan tunggakan PBB-P2 secara menyeluruh dan responsivitasnya belum merata di kalangan wajib pajak. Kendala dalam pelaksanaan tersebut program meliputi kebiasaan masyarakat yang menunda pembayaran hingga mendekati jatuh tempo, serta pembaruan data PBB-P2 yang belum optimal sehingga menyulitkan proses penagihan dan penyelesaian tunggakan.

**Kata kunci:** Evaluasi Kebijakan, PBB-P2, Penghapusan Sanksi Administrasi Denda.

## ABSTRACT

*This study aims to evaluate the implementation of the Administrative Sanction Elimination Program for the Fines of Rural and Urban Land and Building Tax (PBB-P2) in Klaten Regency for the period 2022–2024. The evaluation is conducted using six criteria from William N. Dunn, namely effectiveness, efficiency, adequacy, equity, responsiveness, and accuracy, as well as identifying the obstacles in its implementation. This study employs a qualitative method with a case study approach. Data collection techniques include interviews and documentation, and the data are analyzed using the interactive model of Miles and Huberman. The research findings indicate that the program meets three evaluation criteria: efficiency, equity, and accuracy. The program is considered efficient because it does not require additional costs and utilizes existing resources. In terms of equity, the program is open and accessible to all taxpayers without special treatment. Meanwhile, in terms of accuracy, the program has provided direct benefits to the community. However, the program has not been fully effective in increasing the settlement of PBB-P2 arrears. Moreover, the impact generated is not yet significant in comprehensively resolving the PBB-P2 arrears issue, and its responsiveness is not evenly perceived among all taxpayer groups. The obstacles in implementing the program include the habitual tendency of the community to delay payment until approaching the due date, as well as the suboptimal updating of PBB-P2 data, which complicates the billing process and the resolution of tax arrears.*

**Keywords:** *Policy Evaluation, PBB-P2, Administrative Sanction Removal Program.*