

INTISARI

Penelitian ini bertujuan untuk menganalisis efektivitas dan kontribusi Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) terhadap total pajak daerah dan Pendapatan Asli Daerah (PAD) Kota Yogyakarta atas kebijakan insentif fiskal tahun 2020-2024. Hasil penelitian menunjukkan bahwa pemungutan PBB-P2 secara konsisten berada pada kategori sangat efektif, mencerminkan kinerja fiskal yang kuat meskipun dihadapkan pada dinamika ekonomi. Kebijakan insentif fiskal tahun 2024 mampu meningkatkan penerimaan dan mempercepat pelunasan piutang lama, namun belum efektif menekan pertumbuhan piutang baru. Analisis distribusi menunjukkan bahwa kelompok tunggakan lama (1994-2011) merupakan pengguna insentif terbesar karena memperoleh potongan pokok 75%, tetapi kontribusi pembayarannya kecil akibat nilai jual objek pajak (NJOP) rendah. Sebaliknya, kelompok tahun pajak baru (2019-2022) dengan diskon hanya 10% justru memberikan kontribusi penerimaan terbesar karena NJOP tinggi. Secara keseluruhan, PBB-P2 masih menjadi penyumbang utama dengan kontribusi rata-rata 23,6% terhadap pajak daerah dan 15,3% terhadap PAD, meskipun perannya relatif menurun. Temuan ini menegaskan bahwa insentif fiskal meningkatkan kepatuhan dan memperbesar penerimaan dalam jangka pendek, tetapi keberlanjutan kontribusi PBB-P2 memerlukan strategi pengelolaan piutang dan perumusan insentif yang lebih terarah.

Kata kunci : PBB-P2, efektivitas, kontribusi, insentif fiskal, PAD

ABSTRACT

This study aims to analyze the effectiveness and contribution of the Rural and Urban Land and Building Tax (PBB-P2) to the total regional tax and Local Own-Source Revenue (PAD) of Yogyakarta City under the fiscal incentive policy during the 2020–2024 period. The results show that PBB-P2 collection consistently falls into the “very effective” category, reflecting strong fiscal performance despite economic fluctuations. The 2024 fiscal incentive policy successfully increased revenue and accelerated the settlement of long-standing arrears but was not yet effective in curbing the growth of new arrears. The distribution analysis indicates that taxpayers with long-term arrears (1994–2011) were the largest users of the incentive, as they received a 75% principal reduction; however, their payment contribution remained small due to the low taxable property value (NJOP). In contrast, newer tax years (2019–2022) with only a 10% discount contributed the largest revenue portion because of higher NJOP values. Overall, PBB-P2 remains a major contributor, averaging 23.6% of total regional taxes and 15.3% of PAD, although its relative role is declining. These findings highlight that fiscal incentives effectively improve short-term compliance and revenue realization, but the long-term sustainability of PBB-P2 contribution requires more targeted arrears management strategies and well-designed incentive policies.

Keywords: *PBB-P2, effectiveness, contribution, fiscal incentives, regional tax, local own-source revenue, Yogyakarta*