

## **PROBLEM PENELITIAN SURAT SETORAN PAJAK DAERAH (SSPD) BEA PEROLEHAN HAK ATAS TANAH DAN BANGUNAN (BPHTB) KOTA YOGYAKARTA DITINJAU DARI TEORI ORGANISASI**

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### **INTISARI**

Penelitian ini bertujuan untuk mengetahui dan menganalisis mengenai hambatan dalam penelitian SSPD BPHTB di Kota Yogyakarta ditinjau dari teori organisasi serta proyeksi meminimalisasi hambatan tersebut. Jenis penelitian ini adalah penelitian hukum empiris. Penelitian ini menggunakan data primer yang diperoleh dari hasil wawancara dengan responden dan data sekunder yang diperoleh dari hasil studi kepustakaan. Analisis data dalam penelitian ini menggunakan metode kualitatif yaitu mengolah data primer dan data sekunder secara sistematis, kemudian melakukan penarikan kesimpulan dengan cara berpikir deduktif.

Hasil penelitian menyimpulkan pertama, berdasarkan teori organisasi pelaksanaan penelitian SSPD BPHTB di Kota Yogyakarta masih menghadapi sejumlah hambatan dari aspek struktur, perilaku, dan dinamika organisasi. Kedua, proyeksi meminimalisasi hambatan tersebut, yaitu menetapkan pembagian unit kerja yang secara khusus menangani PBB-P2 dan BPHTB, meningkatkan kapasitas SDM, membangun integrasi data PBG antara BPKAD Kota Yogyakarta dengan DPUPKP Kota Yogyakarta dan DPMPTSP Kota Yogyakarta, kerja sama dengan pihak ketiga dalam pemutakhiran data PBB-P2, melakukan digitalisasi pelayanan penelitian SSPD BPHTB, serta pembaruan terhadap Peraturan Wali Kota Yogyakarta agar prosedur penelitian SSPD BPHTB diatur secara jelas dan sistematis, dengan menekankan pada penelitian NPOP sebagai dasar pengenaan BPHTB.

**Kata Kunci : BPHTB, PBB-P2, Teori Organisasi.**

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***ORGANIZATIONAL THEORY PERSPECTIVES ON ISSUES RELATED TO THE VERIFICATION OF THE TAX PAYMENT DEPOSIT LETTER FOR THE DUTY ON ACQUISITION OF RIGHTS TO LAND AND BUILDINGS (SSPD BPHTB) IN YOGYAKARTA CITY***

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***ABSTRACT***

*This study aims to examine and analyze the impediments encountered in the verification process of the SSPD BPHTB in Yogyakarta City, viewed through the lens of organizational theory, alongside projecting strategies to mitigate such impediments. This research employs an empirical legal research methodology. The study utilizes primary data acquired through interviews with respondents, as well as secondary data derived from library research. Data analysis was conducted using a qualitative method, entailing the systematic processing of primary and secondary data, followed by drawing conclusions through deductive reasoning.*

*The findings conclude that, first, based on organizational theory, the execution of SSPD BPHTB verification in Yogyakarta City continues to face a number of impediments concerning structural, behavioral, and organizational dynamics aspects. Second, projections to minimize these obstacles include delineating specific work units dedicated to handling PBB-P2 and BPHTB; enhancing human resource capacity; establishing PBG data integration between BPKAD of Yogyakarta City with DPUPKP of Yogyakarta City and DPMPTSP of Yogyakarta City; collaborating with third parties for PBB-P2 data updating; digitalizing BPHTB service processes; and updating the Yogyakarta Mayor Regulation to ensure that SSPD BPHTB verification procedures are clearly and systematically regulated, with a focus on NPOP as the basis for imposing BPHTB.*

***Keywords : The Duty On Acquisition of Rights to Land and Building, Rural and Urban Land and Building Tax, Organizational Theory.***

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