

Intisari

Kontribusi PBB-P2 di Kabupaten Sorong sejak pengalihan justru masih kecil terhadap PAD. Rata-rata kontribusi PBB-P2 terhadap PAD tahun 2014-2018 sebesar 2,18 persen per tahun. Ada tiga penyebab utama penerimaan PBB-P2 sangat kurang berkontribusi terhadap PAD: (1) Peta Blok yang belum pernah dilakukan perbaikan sejak pengalihan bahkan diduga jauh sebelum pengalihan PBB-P2 dilakukan; (2) tidak tersedianya Peta Zona Nilai Tanah (ZNT) di setiap kelurahan; dan (3) harga material bangunan yang belum disesuaikan dengan harga material terbaru. Keadaan ini menyebabkan kerugian yang akan dialami tahun berikutnya jika tidak dilakukan perbaikan saat ini (*opportunity loss*).

Sistem Informasi Geografis (SIG) sangat membantu dalam menyediakan Peta Blok dan Peta ZNT yang akurat dan mutakhir. SIG dapat digunakan untuk perbaikan Daftar Himpunan dan Ketentuan Pajak (DHKP), penetapan target, dan perluasan basis data pajak.

Melalui perbaikan Peta Blok ditemukan perubahan jumlah objek pajak dari 5.120 objek pajak menjadi 1.281 objek pajak. Sisanya terdiri dari Nomor Objek Pajak (NOP) tanpa *polygon* sebanyak 2.389 data, NOP ganda sebanyak 29 data, objek tidak kena pajak sebanyak 2 data, *polygon* ada NOP mutasi kelurahan sebanyak 1.416 data, dan *polygon* ada NOP objek khusus sebanyak 3 data. Ditemukan juga *polygon* yang belum masuk basis data PBB-P2 sebanyak 1.327 *polygon*. Melalui pembuatan Peta ZNT diperoleh 12 zona dengan NIR tertinggi adalah Rp1.220.000,00 per meter persegi pada Zona AC, sedangkan NIR terendah adalah Rp7.150,00 per meter persegi pada Zona AK. Kehilangan penerimaan setelah perbaikan Peta Blok adalah Rp166.271.806,00. Namun kerugian penerimaan yang lebih besar dapat terjadi tahun berikutnya sebesar Rp1.119.200.856,00, jika tidak dilakukan pembuatan Peta ZNT serta penyesuaian harga material bangunan saat ini. Potensi penerimaan PBB-P2 yang belum digali sebesar Rp626.597.020,00, sehingga jumlah keseluruhan potensi PBB-P2 yang dapat dicapai Pemerintah Kabupaten Sorong dari Kelurahan Malawili sebesar Rp1.871.704.957,00.

Kata kunci: Sistem Informasi Geografis (SIG), Peta Blok, Peta Zona Nilai Tanah (ZNT), Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2), *Opportunity Loss*.

Abstract

Rural and Urban Property Tax (named PBB-P2) contribution to Original Local Government Revenue (named PAD) of Sorong Regency since the transfer still low. Average PBB-P2 contribution to PAD 2014-2018 is 2,18 percent per annual. There are three main causes: (1) Block Maps that have not been improved since the transfer were even suspected long before the transfer of PBB-P2 was carried out; (2) unavailability of Land Value Zone (LVZ) Maps ; and (3) prices of building materials that have not been adjusted to the latest material prices. These conditions causing opportunity loss.

The Geographic Information System (GIS) is very helpful in providing accurate and up-to-date Block Maps and LVZ Maps so that the position and size of land and buildings, the type of building use, and the Average Indication Value (named NIR) of each polygon on the map are appropriate to the real situation. SIG can be used for Tax Collection and Determination List (named DHKP) improvements, target setting, and tax extensification.

Through the improvement of the Block Map, it was found that the number of tax objects decrease from 5,120 tax objects to 1,281 tax objects. The rest consists of Tax Object Numbers (named NOP) without polygons is 2,389 data, double NOP is 29 data, non-taxable objects is 2, polygons with NOP mutation is 1,416 data, and polygons with NOP of special objects is 3 objects. Also found were polygons that were not included in the PBB-P2 database is 1,327 polygons. Through making LVZ Maps obtained 12 zones with the highest NIR is Rp1,220,000.00 per meter square in the AC Zone, while the lowest NIR is Rp7,150.00 per meter square in the AK Zone. Loss of revenue after improving the Block Map is Rp166,271,806.00. However, the opportunity loss is Rp1,119,200,856.00, if LVZ Maps are not made as well as adjustments for building material prices. The potential of PBB-P2 revenue that has not been explored is Rp626,597,020.00, so that the total potential of PBB-P2 that can be achieved by the Government of Sorong Regency from Malawili Village is Rp1,871,704,957.00.

Keyword: Geographic Information System (GIS), Block Map, Land Value Zone (LVZ) Map, Rural and Urban Property Tax, Opportunity Loss.