



Intisari

Penelitian ini bertujuan untuk menentukan nilai sewa rumah toko milik Pemerintah Kabupaten Aceh Barat. Penelitian ini didasarkan atas belum sesuai nilai sewa rumah toko milik Pemerintah Kabupaten Aceh Barat yang ditetapkan berdasarkan Qanun Nomor 2 Tahun 2017 tentang Perubahan Atas Qanun Kabupaten Aceh Barat Nomor 3 Tahun 2014 tentang Retribusi Jasa. Nilai yang ada saat ini nilainya terlalu rendah jika dibandingkan dengan nilai sewa rumah toko sebanding di sekitar lokasi penelitian, sehingga perlu dilakukan penilaian sebagai bentuk optimalisasi aset daerah agar dapat menaikkan Pendapatan Asli Daerah (PAD) Kabupaten Aceh Barat. Rumah toko yang dinilai adalah rumah toko milik Pemerintah Kabupaten Aceh Barat sebanyak dua puluh lima unit rumah toko. Enam unit rumah toko terletak di Jalan Nasional, dua belas unit rumah toko terletak di Jalan Merdeka dan tujuh unit terletak di Jalan Mesjid. Metode yang digunakan dalam penelitian ini adalah pendekatan pasar (*Market Approach*). Optimalisasi nilai sewa objek penelitian dapat dilakukan dengan menghitung sewa bangunan berdasarkan Peraturan Menteri Keuangan (PMK) Nomor 57 Tahun 2016.

Hasil penelitian menunjukkan bahwa nilai sewa rumah toko milik Pemerintah Kabupaten Aceh Barat dengan menggunakan pendekatan pasar untuk rumah toko yang terletak di Jalan Nasional adalah sebesar Rp32.800.000,00, rumah toko yang terletak di Jalan Merdeka sebesar Rp20.900.000,00, dan rumah toko yang terletak di Jalan Mesjid sebesar Rp9.400.000,00. Berdasarkan penerapan nilai sewa rumah toko yang baru, semua nilai sewa baru lebih besar dari kesediaan membayar (*Willingness to Pay/WtP*) penyewa rumah toko milik Pemerintah Daerah Kabupaten Aceh Barat, sedangkan untuk kemampuan membayar (*Ability to Pay/AtP*) dengan nilai sewa rumah toko yang baru, hanya Jalan Nasional yang sudah sesuai dengan kemampuan membayar penyewa rumah toko milik Pemerintah Daerah Kabupaten Aceh Barat. Total tambahan Pendapatan Asli Daerah (PAD) yang didapat dari penilaian atas dua puluh lima unit rumah toko milik Pemerintah Kabupaten Aceh Barat adalah sebesar Rp130.900.000,00 per tahun.

Kata kunci: nilai sewa, Pendapatan Asli Daerah (PAD), pendekatan pasar, *willingness to pay*, *ability to pay*.



Abstract

This research aims to determine the rental value of shop houses owned by the Government of West Aceh Regency. This research is based on the incompatibility of rental values of shop houses owned by the Government of West Aceh Regency determined based on Qanun No. 2 of 2017 concerning Changes to Qanun of West Aceh Regency No. 3 of 2014 concerning Service Levies. The current value is too low compared to the value of comparable rental of shop houses in the vicinity of the research site, so it needs to be assessed as a form of optimization of regional assets in order to increase the Local Revenue (PAD) of West Aceh Regency. The shop houses that are valued are twenty-five units of shop houses owned by the Government of West Aceh Regency. Six units of shop houses are located at Nasional Road, twelve units of shop houses are located at Merdeka Road and seven units are located at Mesjid Road. The method used in this research is the market approach. Optimization of the rental value of the object of research can be done by calculating the building rent based on the Minister of Finance Regulation (PMK) No. 57 of 2016.

The results showed that the rental value of shop houses owned by the Government of West Aceh Regency using the market approach for shop houses located at Nasional Road was Rp.32,800,000.00, shop houses located at Merdeka Road is Rp20,900,000.00, and shop houses which is located at Mesjid Road is Rp. 9,400,000.00. Based on the application of the new shop houses rental value, all new rental values are greater than the willingness to pay for shop tenants belonging to the Government of West Aceh Regency, while for the ability to pay with the value of the new shop houses rental value, only Nasional Roads that are in line with the ability to pay tenants of shop houses owned by the Regional Government of West Aceh Regency. Total Extra income the Local Revenue (PAD) obtained from the assessment of twenty-five shop houses units owned by the Government of West Aceh Regency is Rp130,900,000.00 per year

Keywords: rental value, local revenue, market approach, willingness to pay, ability to pay.