

## INTISARI

Penelitian yang berjudul “ANALISIS EFEKTIVITAS DAN KONTRIBUSI PENERIMAAN PAJAK BUMI DAN BANGUNAN SEKTOR PERDESAAN DAN PERKOTAAN (PBB-P2) TERHADAP PENDAPATAN ASLI DAERAH BANTUL” bertujuan untuk mengetahui efektivitas dan kontribusi penerimaan Pajak Bumi Dan Bangunan Sektor Perdesaan dan Perkotaan (PBB-P2) terhadap Pendapatan Asli Daerah di Kabupaten Bantul. Metode analisis data yang digunakan dalam penelitian ini adalah metode analisis deskriptif kualitatif dengan menghitung rasio tingkat efektivitas dan rasio kontribusi atas PBB-P2.

Hasil dari penelitian ini menunjukkan bahwa berdasarkan rasio efektivitas rata-rata pemungutan Pajak Bumi dan Bangunan Sektor Perdesaan dan Perkotaan (PBB-P2) selama 4 tahun sangat efektif dikarenakan memiliki tingkat efektifitas lebih dari 100%, yakni sebesar 117,84%. Sedangkan untuk kontribusi penerimaan PBB-P2 terhadap PAD Kabupaten Bantul masih tergolong sangat kurang berkontribusi dengan rata-rata yang hanya sebesar 7,70%.

**Kata kunci : Pajak Bumi dan Bangunan Sektor Perdesaan dan Perkotaan (PBB-P2), Efektivitas, Kontribusi, dan Pendapatan Asli Daerah.**

### **ABSTRAC**

*The study, entitled “ANALYSIS OF THE EFFECTIVENESS AND CONTRIBUTION OF TAX REVENUES OF LAND AND BUILDING RURAL AND URBAN SECTOR (PBB-P2) AGAINST THE ORIGINAL REVENUE BANTUL” aims to find out the effectiveness and contribution of tax revenues of Land and Building Rural and Urban Sector (PBB-P2) against the original Revenue areas in Bantul Regency. A data analysis method used in this research is descriptive qualitative methods of analysis by calculating the ratio of the effectiveness and the ratio of contribution over the PBB-P2.*

*The results of this research show that based on the ratio of average effectiveness of tax collection land and building rural and urban sector (PBB-P2) for 4 years is very effective because it has a level of effectiveness is more than 100%, that of 117,84%. As for the contribution of PBB-P2 revenue against PAD Bantul Regency still belongs very less contribute with only average of 7,70%.*

***Keywords: Tax The Land and Building of Rural And Urban Sector (PBB-P2), Effectiveness, Contribution, and The Revenue Of The Original Area.***