

## **ANALYSIS OF RURAL AND URBAN LAND AND BUILDING TAX COLLECTION SYSTEM (PBB-P2) IN REGIONAL GOVERNMENT OF PACITAN REGENCY**

According to BPK Audit Report, the management of PBB-P2 in the Regional Government of Pacitan Regency in 2015 had not been managed orderly. Based on the pre-research's results, it is suspected that the implementation of PBB-P2 collection system in 2016 was experiencing many problems. Therefore, this study aims to analyze the appropriateness of PBB-P2 collection system, identifies the issues that influence the implementation of PBB-P2 and determines the strategies to be implemented to address PBB-P2 issues.

The type of research used in this study is qualitative research with case study approach. The appropriateness of PBB-P2 is identified by applying the percentage of descriptive analysis. The problems that affecting PBB-P2 collection system and the strategy to solve the problems are recognized by conducting in-depth interviews with apparatus that are on duty to implement PBB-P2 in DPPKA, PBB-P2 collectors in Pacitan and Pringkuku Sub-districts, and PBB-P2 collecting officers in Dadapan village and Sidoharjo urban community.

The result of this research shows that the appropriateness of PBB-P2 collection system in Regional Government of Pacitan Regency is 44%. The score indicates that the implementation of PBB-P2 collection system is still classified as less acceptable to the regulations. The causes of problems in the implementation of PBB-P2 are the limited human resources, budget constraints, lack of internal commitment, inadequate PBB-P2 payment application system, and inaccurate data of PBB-P2. In order to overcome those problems, it needs data collection strategy, assessment strategy, strategy of determination and billing strategy. The data collection strategy is carried out by conducting continuous data collection in every year and training of technical assistance or guidance for the village and urban community collectors. The assessment strategy is implemented by raising the NJOP of land and NJOP of building gradually as well as the addition of human resources with certification from MAPI to be the evaluators. The determination strategy is implemented through improved coordination with teams from villages, urban communities and districts. The collection strategy is performed through improving the quality of the PBB-P2 application information system, updating the PBB-P2 data and disabling the SPPT PBB-P2 for taxpayers who are in arrears for 5 consecutive years.

Keywords : collection system, PBB-P2, appropriateness, strategy

## **ANALISIS PEMUNGUTAN PAJAK BUMI DAN BANGUNAN PEDESAAN DAN PERKOTAAN (PBB-P2) PADA PEMERINTAH KABUPATEN PACITAN**

Laporan Hasil Pemeriksaan BPK menyatakan bahwa pengelolaan PBB-P2 pada Pemerintah Kabupaten Pacitan pada Tahun 2015 belum tertib. Prapenelitian yang telah dilakukan menengarai bahwa pelaksanaan pemungutan PBB-P2 pada tahun 2016 masih mengalami banyak permasalahan. Oleh karena itu, penelitian ini bertujuan menganalisis kesesuaian pemungutan PBB-P2, mengidentifikasi permasalahan yang mempengaruhi pelaksanaan PBB-P2, dan menentukan strategi yang perlu dilaksanakan untuk mengatasi permasalahan PBB-P2.

Jenis penelitian yang digunakan ialah kualitatif dengan pendekatan studi kasus. Kesesuaian pemungutan PBB-P2 diketahui dengan menerapkan analisis deskriptif persentase. Permasalahan yang memengaruhi pemungutan PBB-P2 dan strategi untuk mengatasinya dapat diketahui dengan melakukan wawancara secara mendalam terhadap aparatur yang menangani PBB-P2 di DPPKA, kolektor PBB-P2 di Kecamatan Pacitan dan Kecamatan Pringkuku, serta petugas pemungut PBB-P2 di Desa Dadapan dan Kelurahan Sidoharjo.

Hasil penelitian menunjukkan bahwa kesesuaian pemungutan PBB-P2 pada Pemerintah Kabupaten Pacitan sebesar 44%. Skor itu menunjukkan bahwa pelaksanaan pemungutan PBB-P2 masih tergolong kurang sesuai dengan peraturan. Penyebab permasalahan pada pelaksanaan pemungutan PBB-P2 ialah keterbatasan SDM, keterbatasan anggaran, kurangnya komitmen internal, aplikasi pembayaran PBB-P2 yang kurang memadai, dan data PBB-P2 yang belum valid. Strategi yang perlu dilaksanakan untuk mengatasi permasalahan meliputi strategi pendataan, strategi penilaian, strategi penetapan, dan strategi penagihan. Strategi pendataan dilaksanakan dengan melakukan pendataan secara kontinu setiap tahun dan pelatihan pendampingan atau bimbingan teknis kepada petugas pemungut desa dan kelurahan. Strategi penilaian dilaksanakan dengan menaikkan NJOP bumi dan NJOP secara bertahap serta penambahan SDM penilai bersertifikat MAPI. Strategi penetapan dilaksanakan melalui peningkatan koordinasi dengan tim desa, kelurahan, dan kecamatan. Strategi penagihan dilaksanakan melalui peningkatan kualitas aplikasi sistem informasi PBB-P2, memperbaharui data PBB-P2, dan menonaktifkan SPPT PBB-P2 bagi wajib pajak yang menunggak selama 5 tahun berturut-turut.

**Kata kunci:** pemungutan, PBB-P2, kesesuaian, strategi



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