

## ABSTRAK

**Tujuan:** Tujuan dari riset ini adalah untuk menganalisis kesesuaian sistem dan prosedur pelaksanaan pemungutan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) di Kabupaten Mempawah dengan kondisi riil di lapangan. Selain itu, tujuan riset ini adalah untuk menganalisis faktor-faktor yang mempengaruhi implementasi sistem dan prosedur (sisdur) pemungutan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan di Kabupaten Mempawah. Pertanyaan riset: (1) bagaimana kesesuaian sistem dan prosedur pelaksanaan pemungutan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan di Kabupaten Mempawah dengan kondisi riil di lapangan; (2) faktor-faktor apa yang mempengaruhi implementasi sistem dan prosedur pemungutan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan di Kabupaten Mempawah.

**Metode:** Penelitian dilakukan dengan menggunakan metode kualitatif dengan pendekatan studi kasus. Teknik pengumpulan data dilakukan melalui analisis dokumen dan wawancara semiterstruktur. Wawancara dilakukan kepada delapan orang responden yang terlibat dalam pelaksanaan pemungutan PBB-P2 pada Dinas Pendapatan Pengelolaan Keuangan dan Aset Daerah (DPPKAD) Kabupaten Mempawah.

**Temuan:** Pelaksanaan sisdur pemungutan PBB-P2 di Kabupaten Mempawah telah dilaksanakan sebanyak 18 sisdur dari seluruh sisdur yang berjumlah 45 sisdur. Ada 27 sisdur yang belum dilaksanakan (60%). 13 sisdur (28,9%) dari jumlah tersebut belum dilaksanakan karena belum adanya wajib pajak yang mengajukan permohonan layanan. Dari 18 sisdur yang telah dilaksanakan, semuanya masih belum sesuai dengan Perbup yang menjadi dasar pelaksanaan kecuali untuk prosedur cetak massal SPPT, SSPD, dan DHKP. Dari sisdur yang dilaksanakan masih terdapat tahapan yang belum dilaksanakan, meliputi formulir yang tidak digunakan di dalam pelaksanaan sisdur dan dokumen yang dihasilkan belum semua sesuai dengan Perbup yang menjadi acuan. Pelaksanaan pemungutan PBB-P2 dilaksanakan sepenuhnya oleh Seksi Dana Perimbangan, namun pada sisdur yang tertulis masih ada keterlibatan dari Seksi Pajak. Ada prosedur kerja yang bisa dilakukan lebih fleksibel seperti prosedur pendaftaran objek pajak baru dengan penelitian kantor. Berdasarkan analisis data dan hasil wawancara, hal berikut merupakan faktor-faktor yang mempengaruhi implementasi sisdur pemungutan PBB-P2 di Kabupaten Mempawah, yaitu jumlah sumber daya manusia (SDM), keterbatasan dana, struktur organisasi, keterbatasan waktu, dan kepentingan pelayanan.

**Keywords:** **Sistem dan Prosedur, Pajak Bumi Bangunan Perdesaan dan Perkotaan, Pajak Daerah.**

## THE EVALUATION OF SYSTEMS AND PROCEDURES FOR LAND AND BUILDING TAX COLLECTION OF THE RURAL AND URBAN AREAS (PBB-P2) IN THE DISTRICT OF MEMPAWAH

### ABSTRACT

**Objective:** This research is to analyze the suitability of the systems and procedures for collection of the Tax on Land and Building of Rural and Urban Areas (PBB-P2) in the District of Mempawah with the real situation found on the ground. In addition, this research is also to analyze factors that affect the implementation of the systems and procedures (*sisdur*) of the collection of Tax on Land and Building in Rural and Urban Areas of Mempawah District. Research questions: (1) how does the systems and procedures for tax collection on land and buildings in Rural and Urban areas of Mempawah District fit with the real situation found on the ground; (2) What factors would affect the implementation of the systems and procedures of the collection of Tax on Land and Building of the Rural and Urban areas of Mempawah District?

**Methods:** The study was conducted using qualitative methods with the case study approach. Data collection was carried out through the analysis of documents and semi structured interviews. Interviews were conducted with 8 respondents involved in the implementation of the collection of Tax on Land and Building (PBB-P2) at the Office of Revenue and Management of Finance and Asset (DPPKAD) of Mempawah District.

**Findings:** Out of the 45 systems and procedures (*sisdur*) of tax collection on PBB-P2, as many as 18 systems and procedures have been implemented in the District of Mempawah. So, there are a total of 27 *sisdur* that have not been implemented (60%). However, the absence of implementation of as many as 13 *sisdur* (28.9%) has been caused by the absence of taxpayers who would apply the services. As many as 18 *sisdur* that have been implemented in fact are still not in accordance with the *Perbup* that serves as the bases of implementation except for the procedure of bulk printing of SPPT, SSPD, and DHKP. As for the unimplemented *sisdur*, there are found such issues as unused forms in the implementation *sisdur* and documents produced that have not yet in accordance with *Perbup* as the reference. The collection of the PBB-P2 has been fully implemented by the Section of Fund Balance; however, there is found that the *sisdur* still suggests the Involvement of the Tax Section. There are procedures that can be done more flexibly such as the procedures of new tax object registration with the monitoring of the office. Based on the data analysis and the interviews, the following are all factors that affect the implementation of the *sisdur* (systems and procedures) of tax collection of PBB-P2 in the District of Mempawah, namely, the number of human resources (HR), the lack of funds, the organizational structure, the time constraints, and the importance of the service.

**Keywords:** systems and procedures, tax on land and building of the rural and urban areas, local tax