

## INTISARI

Penelitian ini bertujuan untuk mengukur tingkat penilaian NPOP BPHTB terhadap indikasi nilai pasar properti dengan alat analisis *assessment sales ratio* sehingga diketahui apakah dalam penetapan NPOP sudah proporsional, terjadi *under assessment*, atau *over assessment*. Selain itu, juga bertujuan untuk mengukur keberagaman NPOP BPHTB sehingga diketahui tingkat keadilan penetapan NPOP sebagai dasar pengenaan BPHTB serta menaksir seberapa besar estimasi potensi kehilangan pajak apabila rasio NPOP terhadap nilai pasar properti adalah rendah.

Hasil penelitian yang diperoleh antara lain penetapan NPOP sebagai dasar pengenaan BPHTB di Desa Ambarketawang Kecamatan Gamping Kabupaten Sleman masih relatif rendah dibandingkan dengan nilai pasar propertinya (terjadi *under-assessment*). Hal ini menunjukkan belum optimalnya penetapan NPOP sebagai dasar penentuan BPHTB yang berarti masih ada potensi pajak yang bisa digali dari sektor BPHTB untuk lebih meningkatkan PAD. Variabilitas (keberagaman) dalam penetapan NJOP sebagai dasar penentuan BPHTB di Desa Ambarketawang sangat tinggi atau tidak menunjukkan keseragaman yang baik. Hal ini berarti dalam satu kelompok/strata properti tidak ditetapkan *assessment* yang seragam, sehingga dapat disimpulkan terdapat ketidakadilan secara horizontal dalam penetapan NPOP sebagai dasar pengenaan BPHTB di Desa Ambarketawang. Selain itu, dideteksi terjadi kecenderungan regresivitas di mana properti yang mempunyai nilai jual rendah dinilai pada prosentase yang lebih tinggi terhadap nilai pasarnya dibandingkan dengan properti yang memiliki nilai jual lebih tinggi. Terdapat potensi kehilangan pajak (*opportunity tax*) di Desa Ambarketawang pada tahun 2014 setidaknya sebesar Rp608.841.983,00 akibat terjadinya *under-assessment* dalam penetapan NPOP apabila dibandingkan dengan nilai pasar propertinya.

Kata-kata kunci : NPOP BPHTB, Indikasi Nilai Pasar Properti, *Assessment Sales Ratio*, Potensi Kehilangan Pajak

## ABSTRACT

This study aims to measure assessment level of Tax Object Acquisition Value as a basis for determining Duty on Acquisition of Land and Building Rights (TOAV DALBR) against property market value using assessment sales ratio as an analytical tool in order to know whether the determination of TOAV has been proportioned, occurred under assessment or over assessment when it is compared with its property market value. Moreover, it aims to measure the diversity of TOAV DALBR in order to know the fairness level of TOAV determination as bases of DALBR and to estimate how much the potential loss of tax estimated if the ratio of TOAV against property market value is low.

Several results of study obtained include the determination of TOAV as DALBR bases in Ambarketawang Village, Gamping District, Sleman Regency that is still relatively low compared to its property market value (under-assessment occurred). It indicates that the determination of TOAV as DALBR bases has not been optimal, which means there is potential taxes that can be extracted from DALBR's sector to increase Local Own-Source Revenue. The diversity in Tax Object Sales Value (TOSV) determination as a basis for determining DALBR in Ambarketawang village is very high or does not indicate good uniformity. It means within property group/level is not determined in similarly assessment, thus it can be concluded that there is horizontally inequity in TOAV determination as DALBR bases in Ambarketawang Village. Furthermore, it is detected that there is regressivity tendency where the property with lower sales value is assessed on the higher percentage against its market value compared to the property with higher sales value. There is potential loss of tax (opportunity tax) in Ambarketawang Village in 2014 at least for IDR608.841.983,00 as consequence of under assessment in TOAV determination if it is compared with its property market value.

**Keywords:** TOAV DALBR, Indication of Property Market Value, Assessment Sales Ratio, Opportunity Tax.