

Evaluasi pelaksanaan administrasi perpajakan dalam pengelolaan pajak bumi dan bangunan perdesaan dan perkotaan di Kota Pekanbaru = Evaluation of tax administration on rural and urban property tax in Pekanbaru

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Abstrak

Skripsi ini membahas mengenai evaluasi pelaksanaan administrasi perpajakan dalam pengelolaan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) di Kota Pekanbaru. Penelitian ini dilakukan untuk memberikan gambaran menyeluruh tentang proses berjalannya administrasi perpajakan pengelolaan PBBP2 yang telah dilaksanakan di Kota Pekanbaru setelah kurang lebih dua tahun. Skripsi ini menggunakan pendekatan kualitatif dengan teknik pengumpulan data melalui studi lapangan, yakni wawancara dan kajian literatur.

Hasil penelitian menunjukkan bahwa pelaksanaan administrasi perpajakan di Dinas Pendapatan Daerah (Dispenda) Kota Pekanbaru yang mencakup indikator struktur organisasi, sumber daya manusia, sumber daya finansial, sistem informasi, serta proses dan prosedur administrasi pelayanan masih belum berjalan efektif dan efisien, karena masih terdapat hambatan-hambatan terkait komunikasi dan koordinasi dengan pihak Camat, Lurah, RW, dan RT, keterbatasan sumber daya manusia baik dari segi kuantitas maupun kualitas, tidak tersedianya tenaga penilai dan alat teknologi untuk penelitian lapangan, dan kurang optimalnya pelayanan yang diberikan oleh petugas Dispenda kepada Wajib Pajak.

This undergraduate thesis focused on the evaluation of tax administration on rural and urban property tax (PBB-P2) in Pekanbaru. The study was conducted to provide insight about the tax administration process of rural and urban property tax that have been implemented for about two years in Pekanbaru. This undergraduate thesis used a qualitative approach through field study (interview) and literature study for data collection.

The result showed that the implementation of tax administration in Local Department of Regional Income (Dispenda), Pekanbaru, that viewed of some indicators, such as the organization structure, human resources, financial resources, information system, and the process and procedure of administration services still do not operate effectively and efficiently. This is due to several constraints, which are troubles on communication and coordination with heads of respective districts and subdistricts, and even from the local neighborhood, the limitation of human resources, both in terms of quantity and quality, the unavailability of appraisers and technologies for field research, and also the services that are provided by Dispenda's employees to tax payers are not optimal.