

Optimalisasi Penerimaan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan di Kota Depok = Optimization of Land and Building Tax Revenue in Depok City

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Abstrak

Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) merupakan salah satu penerimaan pajak potensial di Kota Depok. Hal tersebut dibuktikan dengan jumlah melihat tingginya penduduk migrasi masuk dan proyeksi jumlah penduduk. Skripsi ini membahas tentang hambatan yang dihadapi dalam proses pemungutan PBB-P2 di Kota Depok dan upaya dalam mengoptimalkan penerimaan PBB-P2. Penelitian ini menggunakan pendekatan post-positivist dengan teknik pengumpulan data kualitatif. Hasil dari penelitian ini menerangkan bahwa dalam proses pemungutan PBB-P2 di Kota Depok, BKD Kota Depok menemukan sejumlah hambatan berupa tingginya tingkat penunggakan atau piutang atas PBB-P2 dan kurangnya sumber daya manusia baik secara kualitas maupun kuantitas. Untuk mengoptimalkan penerimaan PBB-P2, BKD Kota Depok melakukan upaya intensifikasi dan ekstensifikasi. Intensifikasi dilakukan dengan memperluas basis penerimaan melalui pemutakhiran NJOP secara rutin; memperkuat proses pemungutan melalui perubahan tarif dan percepatan peraturan pelaksana yang mengatur teknis PBB-P2; meningkatkan pengawasan melalui pemeriksaan lapangan secara mendadak, penerapan sanksi, penerbitan STP, penerbitan Surat Teguran, serta pemasangan plang penunggakan PBB-P2; efisiensi administrasi dan menekan biaya pemungutan melalui pelayanan administrasi dan pembayaran PBB-P2 secara online melalui e-PBB dan e-STTP; meningkatkan kapasitas penerimaan melalui koordinasi dengan instansi pemerintahan lain. Upaya ekstensifikasi dilakukan dengan melakukan sosialisasi dan edukasi kepada masyarakat, serta pemberian stimulus berupa penghapusan sanksi administrasi atas keterlambatan pembayaran PBB-P2.....Land and building tax (PBB-P2) is one of the potential tax revenues in Depok City. This is evidenced by the high number of in-migrants and the projected population. This thesis discusses the obstacles faced in collecting land and building Tax in Depok City and efforts to optimize the revenue of land and building Tax. This research uses a post-positivist approach with qualitative data collection techniques. The results of this study explain that in the process of collecting PBB-P2 in Depok City, the BKD found several obstacles in the form of a high level of arrears or receivables on PBB-P2 and a lack of human resources both in quality and quantity. To optimize PBB-P2 revenue, the BKD of Depok City has made intensification and extensification efforts. Intensification is carried out by expanding the revenue base through regular updating of NJOP; strengthening the collection process through tariff changes and acceleration of implementing regulations governing technical PBB-P2; improving supervision through unannounced field checks, application of sanctions, issuance of STP, issuance of Letter of Reprimand, and installation of PBB-P2 arrears signs; administrative efficiency and reducing collection costs through online PBB-P2 administration and payment services through e-PBB and e-STTP; increasing revenue capacity through coordination with other government agencies. Extensification is carried out by conducting outreach and education to the community and providing stimulus in the form of eliminating administrative sanctions for late payment of PBB-P2.