

ABSTRAK

KONTRIBUSI PAJAK BUMI DAN BANGUNAN (PBB) DALAM UPAYA MENINGKATKAN PENDAPATAN DAERAH SEBELUM OTONOMI DAERAH DAN PADA MASA BERLAKUNYA OTONOMI DAERAH

Studi Kasus Pada Pemerintah Daerah Kabupaten Purbalingga

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Penelitian ini bertujuan untuk : (1) mengetahui kontribusi Pajak Bumi dan Bangunan (PBB) terhadap Pendapatan Daerah, (2) mengetahui apakah pemungutan PBB sudah berjalan efektif dan efisien ditinjau dari pemungutan PBB terhadap Pendapatan Daerah, (3) mengetahui faktor-faktor yang menghambat efektivitas dan efisiensi pemungutan PPBB dan bagaimana upaya untuk menanggulangi masalah tersebut, (4) mengetahui cara dan upaya meningkatkan pendapatan PBB supaya dapat diandalkan sebagai Pendapatan Daerah di Kabupaten Purbalingga. Penelitian ini dilakukan pada Kantor PBB dan Kantor DISPENDA Kabupaten Purbalingga selama bulan Mei – Juli 2005.

Teknik pengumpulan data yang digunakan adalah wawancara dan dokumentasi. Sedangkan teknik analisis data yang digunakan adalah teknik analisis, data kuantitatif dan kualitatif. Analisis kuantitatif digunakan untuk menghitung besarnya kontribusi PBB terhadap Pendapatan Daerah, menghitung efektivitas dan efisiensi pemungutan PBB. Analisis kualitatif digunakan untuk mengetahui faktor-faktor penghambat efektivitas dan efisiensi pemungutan PBB dan upaya menanggulangi masalah tersebut, serta untuk mengetahui cara dan upaya meningkatkan pendapatan PBB supaya dapat diandalkan sebagai Pendapatan Daerah.

Hasil penelitian menunjukkan bahwa : (1) PBB memberikan kontribusi yang kecil, (2) Pemungutan PBB di Kabupaten Purbalingga cenderung efektif dan efisiensi, (3) Faktor-faktor yang menghambat efektivitas dan efisiensi pemungutan PBB di Kabupaten Purbalingga adalah mekanisme pemungutan PBB, kinerja pengelolaan PBB, kurangnya kesadaran wajib pajak dan upaya menanggulangi masalah ini dengan mengintensifkan koordinasi, pemantauan dan monitoring, memanfaatkan peluang global, (4) Berdasarkan analisis SWOT, Pemerintah Daerah Kabupaten Purbalingga dapat melakukan upaya-upaya untuk meningkatkan pendapatan PBB melalui perbaikan administrasi PBB.

ABSTRACT

THE CONTRIBUTION OF LAND AND BUILDING TAX IN THE ATTEMPTS TO INCREASE REGIONAL REVENUE BEFORE AND DURING THE REGIONAL AUTONOMY

A Case Study at the Regional Government of Purbalingga Regency

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This research aimed to find out: (1) the contribution of land and building tax to the Regional Revenue, (2) whether the collection of Land and Building Tax had been effective and efficient viewed from it toward the Regional Revenue, (3) the obstructing factors of the effectiveness and efficiency of Land and Building Tax collection and the attempts to overcome those problem, (4) the ways and efforts to increase the Land and Building Tax revenues it can be relied upon as the regional Revenue in Purbalingga Regency. This research had been conducted at the Land and Building Tax office and the regional Revenue Agency Office of Purbalingga Regency since May up till July 2005.

Data collection techniques used were interview and documentation. Meanwhile, data analysis techniques used were those of quantitative and qualitative ones. Quantitative analysis was used to calculate the amount of Land and Building Tax's contribution to the Regional Revenue, calculated the effectiveness and efficiency of Land and Building Tax collection. Quantitative analysis was used to understand the obstructing factors of the effectiveness and efficiency of Land and Building Tax collection and attempts to overcome those problems, as well as to understand ways and efforts to increase Land and Building Tax revenue in order it could be relied on as the Regional Revenue.

Results of research showed that: (1) Land and Building Tax provided small enough contribution to regional revenue, (2) The collection of Land and Building Tax in Purbalingga Regency tended to be effective and the efficiently, (3) The obstructing factors of the effectiveness and efficiency of Land and Building Tax collection was the mechanism of Land and Building Tax collection, the performance of Land and Building Tax management, the lack of tax obligator's awareness and attempts to overcome these problems by intensifying the coordination, monitoring, and using the global opportunities, (4) On the basis of SWOT analysis, Regional Government of Purbalingga Regency could do attempts to increase Land and Building Tax revenue through the improvement of Land and Building Tax administration.