

## **ABSTRAK**

### **PERANAN PAJAK BUMI DAN BANGUNAN TERHADAP PENDAPATAN DAERAH SERTA PERBANDINGAN PENERIMAAN PAJAK BUMI DAN BANGUNAN SEBELUM DAN SELAMA OTONOMI DAERAH**

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Penelitian ini bertujuan untuk: (1) mengetahui peranan Pajak Bumi dan Bangunan (PBB) terhadap Pendapatan Daerah sebelum dan selama Otonomi Daerah, (2) mengetahui apakah terdapat perbedaan yang signifikan antara pendapatan Pajak Bumi dan Bangunan sebelum Otonomi Daerah dengan pendapatan Pajak Bumi dan Bangunan selama Otonomi Daerah, (3) mengetahui apakah pemungutan Pajak Bumi dan Bangunan di Kabupaten Sleman berjalan efektif dan efisien sebelum dan selama Otonomi Daerah

Teknik pengumpulan data yang digunakan adalah wawancara, dokumentasi, dan observasi. Sedangkan teknik analisa data yang digunakan adalah teknik analisis data kuantitatif. Analisis kuantitatif digunakan untuk menghitung besarnya kontribusi (peranan) PBB terhadap Pendapatan Daerah, menguji perbedaan pendapatan PBB sebelum dan selama Otonomi Daerah, serta menghitung efektivitas dan efisiensi pemungutan PBB.

Hasil penelitian menunjukkan bahwa: (1) PBB memberikan kontribusi yang sangat kecil dengan rata-rata sebesar 6,69% sebelum pelaksanaan Otonomi Daerah, dan rata-rata sebesar 4,06% selama 3 tahun pelaksanaan Otonomi Daerah. Sehingga secara umum dapat dikatakan pemungutan PBB belum dapat diandalkan sebagai sumber Pendapatan Daerah, (2) ada perbedaan signifikan antara penerimaan PBB sebelum Otonomi Daerah dengan penerimaan PBB selama Otonomi Daerah, (3) pelaksanaan pemungutan PBB sebelum Otonomi Daerah cukup efisien dengan rata-rata efisiensi sebesar 2,74%; sedangkan pelaksanaan pemungutan PBB selama Otonomi Daerah juga efisien dengan rata-rata efisiensi sebesar 2,76%. Untuk efektivitas pemungutan PBB di Kabupaten Sleman sebelum Otonomi Daerah dapat dikatakan berjalan dengan efektif, sedangkan selama Otonomi Daerah pemungutan PBB dapat berjalan lebih efektif.

## **ABSTRACT**

### **THE CONTRIBUTION OF THE PROPERTY TAX (PBB) TOWARD THE LOCAL GOVERNMENT INCOME AND THE COMPARISSON OF ITS REVENUE BEFORE AND DURING THE DECENTRALIZATION**

#### **A Case Study at Sleman Regency Government**

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The objectives of this research were: (1) to find out the influence of the property tax toward the income of the local government before and during the decentralization, (2) to find out whether there were any significant differences between the income of property tax before and during the decentralization, (3) to find out whether the property tax collecting in Sleman regency run effectively and efficiently before and during the decentralization.

The data gathering techniques were: interview, documentation, and observation. While the applied data analyzing technique was quantitative data analysis technique. The quantitative analysis was applied in order to calculate the amount of the property tax contribution toward the local government income, to test the differences of the property tax income before and during the decentralization, and to calculate the effectiveness and efficiency of the property tax.

The result of the research showed that: (1) The property tax contributed a very little income toward the local government income in the average of 6.69% before the the decentralization and 4.06% during the the decentralization. Therefore, generally it implied that property tax collecting could not be relied as the source of the local government income, (2) There was a significant difference between the property tax income before and during the the decentralization, (3) the implementation of the tax collecting before the the decentralization was efficient enough in the rate of 2.74%, while the implementation of the property tax collecting during the the decentralization was also efficient in the rate of 2.76%. For the effectiveness of the property tax collecting, it could be said that the property tax collecting in Sleman regency before the the decentralization had run effectively. While the property tax collecting in Sleman regency during the the decentralization had run more effectively.