

ABSTRAK

**ANALISIS PERKEMBANGAN DAN KONTRIBUSI
PAJAK BUMI DAN BANGUNAN TERHADAP
PENDAPATAN ASLI DAERAH
DI KABUPATEN KULON PROGO**

(Studi Kasus di Badan Keuangan dan Aset Daerah Kabupaten Kulon Progo)

**Digna Debby Widyananda
NIM : 142114175
Universitas Sanata Dharma
Yogyakarta
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Penelitian ini bertujuan untuk mengetahui besarnya prosentase kontribusi serta perkembangan kontribusi Pajak Bumi dan Bangunan Terhadap Pendapatan Asli Daerah di Kabupaten Kulon Progo tahun 2012 s/d 2016. Peneliti ingin melihat kecenderungan (trend) dari perkembangan kontribusi Pajak Bumi dan Bangunan terhadap Pendapatan Asli Daerah di Kabupaten Kulon Progo. Penelitian ini penting bagi Badan Keuangan dan Aset Daerah untuk mengetahui dan mengevaluasi pemungutan Pajak Bumi dan Bangunan sebagai sumber penerimaan yang sangat potensial untuk meningkatkan pembangunan.

Jenis penelitian ini adalah studi kasus di Badan Keuangan dan Aset Daerah Kabupaten Kulon Progo. Teknik pengumpulan data menggunakan wawancara dan dokumentasi. Teknik analisis data yang digunakan adalah analisis kontribusi dan analisis trend dengan metode kuadrat terkecil.

Hasil penelitian ini menunjukkan bahwa: (1) Kontribusi PBB Terhadap PAD tahun 2012 s/d 2016 termasuk dalam kriteria sangat kurang dikarenakan besar kontribusi berada dalam rentang 0,00% s/d 10,0%. (2) Trend/perkembangan kontribusi PBB Terhadap PAD Kabupaten Kulon Progo tahun 2012 s/d 2016 mengalami kenaikan dan penurunan(fluktuatif), tetapi secara umum kecenderungannya menurun.

Kata Kunci: Perkembangan, Kontribusi, Pajak Bumi dan Bangunan, Pendapatan Asli Daerah.

ABSTRACT

**DEVELOPMENT AND CONTRIBUTION ANALYSIS OF
LAND AND BUILDING TAX TOWARD
ORIGINAL LOCAL GOVERNMENT REVENUE
IN KULON PROGO REGENCY**

**(Case study at Regional Finance and Assets Agency (BKAD) of Kulon Progo
Regency)**

**Digna Debby Widyananda
NIM : 142114175
Universitas Sanata Dharma
Yogyakarta
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The purpose of this study was to determine the percentage of contribution and the development of contribution from Land and Building Tax Toward Original Local Government Revenue in Kulon Progo Regency of 2012-2016. Researcher would like to see the trend of the development of the contribution of Land and Building Tax Toward Original Local Government Revenue in Kulon Progo Regency. This research is important for Regional Finance and Assets Agency (BKAD) to learn and evaluate the collecting of Land and Building Tax as income source that very potential to improve growth.

The type of this research was case study in Regional Finance and Assets Agency (BKAD) in Kulon Progo Regency. Data collecting techniques used interview and documentation. Data analysis techniques that researcher used were contribution analysis and trend analysis with least square method.

The result of the research showed that: (1) Contribution of Land and Building Tax Toward Original Local Government Revenue of 2012-2016 was included in the criteria was very less, because the contribution was in range 0,00%-10,00%. (2) The development of contribution of Land and Building Tax Toward Original Local Government Revenue in Kulon Progo Regency of 2012-2016 is fluctuating, but in general it was decreasing.

Keywords: Development, Contribution, Land and Building Tax, Original Local Government Revenue.