

ABSTRAK

Cicik Paramita : Evaluasi Penagihan Pajak Bumi dan Bangunan Pedesaan dan Perkotaan (PBB P2) di Dinas Pendapatan Kabupaten Bekasi

Penelitian ini dilatarbelakangi dari kurangnya kesiapan dan mekanisme penagihan pajak bumi dan bangunan pedesaan dan perkotaan (PBB P2) seperti adanya masalah pelayanan yang dikeluhkan wajib pajak, banyaknya Surat Pemberitahuan Pajak Terutang (SPPT) yang ganda, data base pajak bumi dan bangunan belum optimal sejak dilakukan otonomi perpajakan 2013 lalu dan realisasi penerimaan pajak bumi dan bangunan yang belum optimal.

Tujuan penelitian ini untuk mengevaluasi penagihan pajak bumi dan bangunan pedesaan dan perkotaan (PBB P2) di Dinas Pendapatan Kabupaten Bekasi. Untuk mengukur keberhasilan penagihan pajak bumi dan bangunan pedesaan dan perkotaan (PBB P2) dalam kerangka pemikiran penelitian ini menggunakan teori evaluasi penagihan Nawawi Ismail meliputi 5 dimensi yaitu efektifitas, kecukupan, pemerataan, responsivitas dan ketepatan.

Metode yang digunakan deskripsi kualitatif dengan pendekatan evaluasi semu (*Pseudo Evaluation*), informan yang digunakan sebagai narasumber yaitu Kepala Dinas Pendapatan Kabupaten Bekasi Kepala Kasi Penagihan dan Penetapan Pajak Bumi dan Bangunan Pedesaan dan Perkotaan di Dinas Pendapatan Kabupaten Bekasi, Kolektor Pajak Bumi dan Bangunan Pedesaan dan Perkotaan, dan Wajib Pajak.

Berdasarkan hasil penelitian yang dilakukan dari tingkat pencapaian Efektivitas penagihan pajak sekitar 90%. Kecukupan penerimaan sedikit memecahkan masalah pembangunan. Pemerataan memberikan sumbangsi pemerataan secara biaya dan manfaat distribusi dari penerimaan Pendapatan Asli Daerah (PAD) walaupun dalam presentase yang masih kecil dimana realisasi penerimaan pajak bumi dan bangunan mengalami peningkatan namun belum ada kesesuaian dengan tingkat potensi Pajak Bumi dan Bangunan. Responsivitas wajib pajak sedikit demi sedikit mengalami peningkatan, namun masih banyak juga yang tidak paham dan kurang sadar dalam membayar pajak. Ketepatan hasil penagihan pajak di alokasi untuk proses pembangunan demi mewujudkan kesejahteraan masyarakat. Setelah dilakukan evaluasi penagihan pajak di Dinas Pendapatan Pemerintahan Kabupaten Bekasi didapatkan bahwa penagihan pajak dirasa masih belum optimal karena adanya beberapa faktor penghambat. Hasil evaluasi penagihan pajak, khususnya pada Pajak Bumi dan Bangunan Pedesaan dan Perkotaan (PBB P2) dilakukan pelaksanaan penagihan jemput bola dan juga melakukan kerjasama dengan PT Pos Indonesia sebagai solusi implementasia tempat penagihan dan pembayaran Pajak Bumi dan Bangunan yang saat ini masih minim.

Kata Kunci: Evaluasi Penagihan Pajak dan Pajak Bumi dan Bangunan

ABSTRACT

Cicik Paramita : Evaluation of Land and Building Tax Billing Rural and Urban Areas (PBB P2) in Bekasi District Revenue Office.

This research is motivated by the lack of preparedness and mechanism of tax on earth and rural and urban building (PBB P2) such as the service problem complained by the taxpayer, the multiple Notification of Tax Due double (SPPT), the data base of the land and building tax has not been optimal since done Taxation autonomy 2013 and the realization of tax revenue of the earth and buildings that have not been optimal.

The purpose of this study is to evaluate the collection of land taxes and rural and urban buildings (PBB P2) at the Bekasi District Revenue Service. To measure the success of tax collection of the earth and rural and urban buildings (UN P2) in the framework of this research using the theory of evaluation of Nawawi Ismail billing includes 5 dimensions of effectiveness, adequacy, equity, responsiveness and accuracy.

Method used qualitative description with Pseudo Evaluation approach, informant used as resource person that is Head of Revenue Office of Regency of Bekasi Head of Collection and Determination of Land and Rural Land and Urban Tax in Revenue Office of Bekasi Regency, Collector of Land Tax and Rural Building and Urban, and Taxpayers.

Based on the results of research conducted from the level of achievement Tax collection effectiveness of about 90%. Adequacy of acceptance slightly solve development problems. Equity contributes equity in cost and distribution benefits from local revenue (PAD) although in a small percentage where realization of tax revenues of earth and buildings has increased but there is no conformity with the potential level of land and building tax. Taxpayer responsiveness gradually increased, but there are still many who do not understand and less conscious in paying taxes. The accuracy of tax collection results in the allocation for the development process in order to realize the welfare of the community. After the evaluation of tax collection in the Office of Revenue Government of Bekasi Regency found that tax collection is still considered not optimal because of several inhibiting factors. The results of tax collection evaluation, especially on the Land and Rural Land and Urban Tax (PBB P2) are carried out on the collection of pick up balls and also cooperate with PT Post Indonesia as a solution for the implementation of billing and payment of land and building tax which is still minimal

Keyword : Evaluation of land and building tax billing