

# Peran pejabat fungsional penilai PBB di Kementerian Keuangan setelah pengalihan pajak bumi dan bangunan sektor pedesaan dan perkotaan ke pemerintah daerah = Study of the roles of property tax functional employee in Ministerial Finance after transition of urban and rural property tax from central tax to local tax

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## Abstrak

### [<b>ABSTRAK</b><br>

Tesis ini membahas peran Penilai PBB sesuai ketentuan yang berlaku, persepsi atas peran Penilai PBB setelah pengalihan Pajak Bumi dan Bangunan Sektor Pedesaan dan Perkotaan (PBB P2) ke pemerintah daerah, peran aktual Penilai PBB, dan upaya untuk meningkatkan peran Penilai PBB. Penelitian ini adalah penelitian kualitatif dan data diperoleh dari wawancara dengan Dirjen Pajak dan institusi terkait lainnya. Hasil penelitian menyimpulkan bahwa peran yang masih dilakukan Penilai PBB setelah pengalihan PBB P2 adalah pelatihan, asistensi, keberatan, dan banding. Penilai PBB melakukan peran-peran tambahan seperti penilaian properti, penilaian bisnis, penilaian dukungan terkait PPh Pasal 4 ayat 2, dan penilaian transfer pricing. Hasil penelitian ini menyarankan agar melakukan upaya peningkatan peran Penilai PBB seperti membuat Standar Kompetensi dan Jenjang Kompetensi, membuat diklat spesialisasi, memperbaharui uraian jabatan dan Standard Operating Procedures.

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### <b>ABSTRACT</b><br>

This script describes Property Tax Functional Employee's prescribed roles, perceived roles, actual roles, and efforts needed in empowering the roles. This study uses a qualitative approach where the data comes from in-depth interview on Directorate General on Taxes and related agencies.

Based on the results, this study concludes that the Property Tax Functional Employee roles after transition were training, assistance, objection, and appeal, besides carry out extra roles such as property and business valuation, supporting valuation for Income Taxes Article 4 Subsection 2, and valuation of assets in transfer pricing. Study results suggest empowering effort such as establish Competency Standard, Competency Stages, specialization training, updating position description and Standard Operating Procedures.; This script describes Property Tax Functional Employee's prescribed roles, perceived roles, actual roles, and efforts needed in empowering the roles. This study uses a qualitative approach where the data comes from in-depth interview on Directorate General on Taxes and related agencies.

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