

# Analisis Penerapan Kebijakan Insentif Pajak Bumi dan Bangunan dalam Rangka Mendorong Pembangunan Green Building di Kota Bandung = Land and Building Tax Incentives Policy Implementation Analysis to Encourage the Construction of Green Buildings in Bandung City

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## Abstrak

Insentif Pajak Bumi dan Bangunan (PBB) memegang peranan penting dalam mempromosikan pembangunan berkelanjutan dan strategi mitigasi emisi karbon. Penerapan kebijakan insentif PBB juga telah banyak diadopsi oleh pemerintah daerah di berbagai negara. Di Indonesia pemberian insentif PBB bagi Bangunan Gedung Hijau (BGH) baru dilakukan oleh Pemerintah Kota Bandung. Tujuan penelitian ini adalah untuk menganalisis bagaimana penerapan kebijakan insentif PBB bagi BGH di Kota Bandung dan alternatif kebijakan insentif PBB dengan tinjauan kebijakan insentif PBB bagi BGH di Kota Petaling Jaya, Kerala, Victoria dan Carroll. Metode penelitian yang digunakan adalah pendekatan kualitatif dengan teknik pengumpulan data studi kepustakaan dan studi lapangan berupa wawancara mendalam. Hasil penelitian menunjukkan hingga saat ini belum ada pemanfaatan kebijakan ini. Penerapannya pun masih terkendala sosialisasi kesiapan teknologi dan pengetahuan SDM. Padahal penerapan kebijakan insentif ini berpotensi mengatasi hambatan finansial dalam pembangunan BGH. Hasil tinjauan dengan kebijakan yang berlaku Kota Petaling Jaya, Kerala, dan Carroll menunjukkan terdapat beberapa perbedaan prinsip dalam pemberian insentif yang dapat dijadikan bahan masukan bagi kebijakan di Kota Bandung agar menunjukkan hasil yang lebih maksimal.

.....The Land and Building tax incentives are critical in supporting sustainable development and carbon reduction initiatives. This incentive scheme has also been widely implemented by municipal governments in several nations. Meanwhile, in Indonesia, this incentive grant for the green building has just been carried out by the Bandung City Government. The purpose of this study is to analyze the implementation of this incentive policy for green building in Bandung City and compare alternatives of this incentive policy in Petaling Jaya, Kerala, Victoria and Carroll City to the incentive policy in Bandung City. The research method was a qualitative approach with data gathering techniques comprising library studies and field studies in the form of in-depth interviews. The results show that so far there has been no exploitation of these incentives due to a lack of socialization, technological readiness, and knowledge. While the implementation of this incentive policy has the potential to overcome the financial obstacles in the construction of green buildings. The results of the surveys with the policies in force in the cities of Petaling Jaya, Kerala, and Carroll showed there are certain variations in the awarding of incentives that can be used as input material for policies in the city of Bandung to to achieve better results in the future.