

Dampak Penerapan Pajak Bumi Bangunan Perdesaan Dan Perkotaan (PBB-P2) Terhadap Perekonomian Daerah, Studi Kasus Di Kota Tangerang = Impact of the Implementation of Rural and Urban Land Building Tax (PBB-P2) on the Regional Economy, Case Studies in Tangerang Cities

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Abstrak

Tesis ini menganalisis mengenai dampak penerapan PBB-P2 terhadap perekonomian di daerah dengan mengambil studi kasus di Kota Tangerang berdasarkan metode penelitian normatif, penelitian ini menyimpulkan bahwa pada kenyataannya PBB-P2 ini tidak dapat menaikkan laju ekonomi dari Kota Tangerang, padahal PBB-P2 ini juga menjadi faktor dari individu atau badan usaha membuat keputusan terhadap lahan dan atau bangunannya dalam berinvestasi, semakin tinggi Nilai NJOP biasanya tanah tersebut tergolong dalam tanah yang potensial dari segi investasi, faktor kelembagaan yaitu Kepala Daerah berperan disini dalam menciptakan inovasi-inovasi untuk menarik investor untuk berinvestasi di daerahnya, serta faktor kewilayahan juga berperan dalam investasi kaitan dengan outputnya penerimaan PBB-P2. Selain itu didapat juga bahwa penerapan PBB-P2 ini seharusnya berkontribusi terhadap Pendapatan Asli Daerah Kota Tangerang, dimana diperoleh fakta bahwa faktor ketidak akuratan data, tingginya piutang karena kerendahan kesadaran kewajiban pajak serta ketiadaan SDM fundamental mengakibatkan kontribusi penerimaan PBB-P2 terhadap PAD Kota Tangerang masih belum maksimal.

.....This thesis analyzes the impact of the implementation of PBB-P2 on the economy in the region by taking a case study in Tangerang City based on normative research methods, this study concludes that in fact PBB-P2 cannot increase the economic rate of Tangerang City, even though PBB-P2 is also a factors from individuals or business entities make decisions on land and or buildings in investing, the higher the NJOP value, usually the land is classified as potential land in terms of investment, institutional factors, namely the Regional Head plays a role here in creating innovations to attract investors to invest in the region, as well as regional factors also play a role in investment in relation to the output of PBB-P2 revenues. In addition, it was also found that the implementation of PBB-P2 should contribute to Tangerang City's Original Regional Revenue, where it was found that the data inaccuracy factor, high receivables due to low awareness of tax obligations and the absence of fundamental human resources resulted in the contribution of PBB-P2 revenue to Tangerang City's PAD still not maximal.