

Analisis Efektivitas dan Efisiensi Pajak Bumi dan Bangunan Perdesaan Perkotaan
(PBB-P2) di Pemerintah Kota Yogyakarta

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Tujuan laporan tugas akhir ini adalah untuk mengetahui efektivitas dan efisiensi Pajak Bumi dan Bangunan Perdesaan Perkotaan (PBB-P2) Tahun 2015-2017 di Pemerintah Kota Yogyakarta. Metode yang digunakan dengan metode analisis deskriptif, analisis efektivitas dan analisis efisiensi. Perolehan data dilakukan dengan hasil wawancara, catatan, dan dokumentasi. Hasil analisis menunjukkan bahwa efektivitas dan efisiensi Pajak Bumi dan Bangunan Perdesaan Perkotaan (PBB-P2) telah berhasil mencapai tujuan dalam merealisasikan Pajak Bumi dan Bangunan Perdesaan Perkotaan (PBB-P2) sehingga dikatakan telah berjalan efektif dan efisien. Hal ini dibuktikan dengan penilaian hasil analisis efektivitas dan analisis efisien yang menunjukkan persentase kriteria “Efektif” dengan rata-rata sebesar 106,92% dan untuk kriteria “Efisien” dengan rata-rata rencana penerimaan Pajak Bumi dan Bangunan Perdesaan Perkotaan (PBB-P2) sebesar 9,89% sedangkan rata-rata realisasi penerimaan Pajak Bumi dan Bangunan Perdesaan Perkotaan (PBB-P2) sebesar 8,29%.

Kata Kunci: Efektivitas, Efisiensi, Pajak Bumi dan Bangunan Perdesaan Perkotaan (PBB-P2).

An Analysis of the effectiveness and efficiency of Urban and Rural Property Tax (UN-P2) in the Municipality Government of Yogyakarta

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The objective of this final task report is to know the effectiveness and efficiency of the urban and rural property tax (UN-P2) year 2015-2017 in the municipality of Yogyakarta. Methods used were descriptive analysis methods with analysis of effectiveness and efficiency. Data acquisition is done with interviews, notes, and documentation results. The results of the analysis showed that the effectiveness and efficiency of the urban and rural property tax (UN-P2) had managed to achieve the goal in realizing the urban and rural property tax (UN-P2). It was said to have run effectively and efficiently. This was proved by the assessment of the effectiveness of analysis results and efficient analysis that showed the percentage of criteria was "effective" with an average of 106.92% and for the "efficient" criteria with the average acceptance plan of urban and rural property tax (UN-P2) amounted to 9.89%, while the average realization of the urban and rural property tax (UN-P2) amounted to 8.29%.

Keywords: effectiveness, efficiency, tax on earth and urban Rural buildings (UN-P2).