ANALISIS EFEKTIVITAS DAN KONTRIBUSI PENERIMAAN PAJAK BUMI DAN BANGUNAN TERHADAP PENDAPATAN ASLI DAERAH KOTA MALANG

OLEH

Avrida Nova

Program Studi Akuntansi,Fakultas Ekonomi

Universitas Tribhuwana Tunggadewi Malang

Email:avrida2004@gmail.com

ABSTRAK

Penelitian ini bertujuan untuk menganalisis efektivitas dan kontribusi Pajak Bumi dan Bangunan (PBB) terhadap Pendapatan Asli Daerah (PAD) Kota Malang, serta memahami keterkaitan antara keduanya. Penelitian ini menggunakan pendekatan kualitatif deskriptif dengan dukungan data kuantitatif sebagai pelengkap analisis. Data yang digunakan meliputi data target dan realisasi PBB serta data PAD Kota Malang tahun 2021–2024, yang diperoleh melalui dokumentasi dan wawancara dengan pihak Badan Pendapatan Daerah (Bapenda). Hasil penelitian menunjukkan bahwa efektivitas penerimaan PBB di Kota Malang tergolong cukup baik, namun belum stabil setiap tahunnya. Hal ini disebabkan oleh beberapa faktor, antara lain belum optimalnya pemutakhiran data objek pajak serta tingkat kepatuhan wajib pajak yang masih perlu ditingkatkan. Sementara itu, kontribusi PBB terhadap PAD masih tergolong rendah, meskipun penerimaannya mengalami peningkatan. Rendahnya kontribusi tersebut dipengaruhi oleh struktur PAD yang didominasi oleh sumber pendapatan lain dengan nilai yang lebih besar. Hasil penelitian juga menunjukkan bahwa efektivitas dan kontribusi PBB tidak selalu berbanding lurus. Meskipun penerimaan PBB tergolong efektif, kontribusinya terhadap PAD tetap rendah karena dipengaruhi oleh faktor struktural. Oleh karena itu, diperlukan upaya peningkatan melalui pemutakhiran data, peningkatan sosialisasi kepada masyarakat, serta optimalisasi pemanfaatan sistem digital guna meningkatkan penerimaan PBB.

Kata kunci: efektivitas, kontribusi, Pajak Bumi dan Bangunan, Pendapatan Asli Daerah (PAD)

ANALYSIS OF THE EFFECTIVENESS AND *CONTRIBUTION OF LAND AND BUILDINF TAX REVENUE TO LOCAL OWN SOURCE*

REVENUE IN MALANG CITY

By
Avrida Nova
Accounting Study Program, Faculty of Economics
Universitas Tribhuwana Tunggadewi Malang
Email: avrida2004@gmail.com

ABSTRACT

This study aims to analyze the effectiveness and contribution of Land and Building Tax (PBB) to Local Own-Source Revenue (PAD) in Malang City, as well as to examine the relationship between the two. This research employs a descriptive qualitative approach supported by quantitative data as a complementary analysis tool. The data used include target and realization data of PBB as well as PAD data of Malang City for the period 2021–2024, obtained through documentation and interviews with the Regional Revenue Agency (Bapenda). The results indicate that the effectiveness of PBB revenue in Malang City is generally categorized as quite effective, although it is not consistently stable each year. This condition is influenced by several factors, including the lack of updated tax object data and the level of taxpayer compliance, which still needs improvement. Meanwhile, the contribution o f PBB to PAD remains relatively low, despite an increase in its revenue. This low contribution is mainly due to the PAD structure, which is dominated by other revenue sources with higher values. Furthermore, the findings reveal that effectiveness and contribution do not always have a linear relationship. Although PBB revenue is relatively effective, its contribution to PAD remains low due to structural factors. Therefore, efforts are needed to improve performance through data updating, enhanced public awareness, and optimization of digital systems to increase PBB revenue.

Keywords: *effectiveness, contribution, land and building tax, local revenue (PAD)*