

**ANALISIS EFEKTIVITAS KEBIJAKAN PEMERINTAH DAERAH
KABUPATEN BULELENG TERKAIT PEMUNGUTAN PAJAK BUMI
BANGUNAN PERDESAAN DAN PERKOTAAN (PBB P2) PADA MASA
PANDEMI COVID-19**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui 1) Bentuk Penerapan Kebijakan Pemerintah Daerah Kabupaten Buleleng terkait pemungutan PBB-P2, 2) Kendala yang dihadapi Pemerintah Daerah Kabupaten Buleleng dalam penerapan Kebijakan Pemerintah Daerah Kabupaten Buleleng Terkait Pemungutan PBB-P2, 3) Efektifitas Kebijakan Pemerintah Daerah Kabupaten Buleleng Terkait Pemungutan PBB-P2 pada masa Pandemi Covid-19.

Penelitian ini menggunakan metode deskriptif kualitatif. Pengumpulan data dilakukan melalui metode teknik dokumentasi, teknik wawancara dan studi Kepustakaan. Data tersebut kemudian dianalisis menggunakan reduksi, penyajian data hingga penarikan kesimpulan berdasarkan teori yang ditentukan. Hasil penelitian menunjukkan 1) Bentuk Penerapan Kebijakan ini berupa penghapusan sanksi administrasi PBB-P2 pada tahun 2020 dan sebelumnya. Kebijakan tidak merubah *standar operasional prosedur* (SOP) pemungutan PBB P2 yang sebelumnya telah dibuat BPKPD Kabupaten Buleleng sebelum pandemi Covid-19 tahun 2020. Hal ini disebabkan karena perubah telah dilakukan pada sistem *database* BPKPD yang mana atas sanksi administrasi berupa denda PBB P2 di tahun 2020 dan sebelumnya langsung di *takedown* atau dihapuskan sehingga Wajib pajak hanya perlu membayar pokok pajak terhutangnnya saja 2) Kendala dalam penerapan Kebijakan yaitu kemampuan bayar masyarakat yang menurun, Sikap apatis masyarakat dalam membayar pajak serta Kurang tersebarnya informasi mengenai Kebijakan tersebut. 3) Kebijakan tersebut sangat efektif dalam meningkatkan penerimaan PBB-P2.

Kata kunci: Kebijakan Perpajakan, Efektivitas, PBB-P2

*An Analysis of The Effectiveness of Buleleng Regional Government's Policy
Regarding to The Collecting of The Rular and Urban Property Taxes (PBB-P2)
during Pandemi Covid-19*

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ABSTRACT

This research aims to find out 1) Forms of Application of Local Government Policies in Buleleng Regency related to PBB-P2 collection, 2) Obstacles faced by Buleleng Regency Government in implementing Buleleng Regency Government Policies Related to Collecting PBB-P2, 3) Effectiveness of Buleleng Regency Local Government Policies Regarding PBB-P2 Collection during the Covid-19 Pandemic.

This research used descriptive qualitative method. Data collection is done through the method of documentation techniques, interviews and literature studies. The data is then analyzed using data reduction, data presentation to drawing conclusions based on the specified theory. The results of the study show 1) The form of implementation of this policy is the abolition of PBB-P2 administrative sanctions in 2020 and earlier. The policy does not change the standard operating procedure (SOP) for collecting PBB P2 which was previously made by the BPKPD in Buleleng Regency before the 2020 Covid-19 pandemic because changes have been made to the BPKPD database system which was subject to administrative sanctions in the form of PBB P2 fines in 2020 and previously directly imposed on the BPKPD. takedown or abolished so that taxpayers only need to pay the principal tax payable only. 2) Obstacles in implementing the policy, namely the declining ability of the public to pay, the apathy of the community in paying taxes. and Lack of dissemination of information regarding the Policy. 3) The policy is very effective in increasing PBB-P2 revenue.

Keywords : *Tax Policy, effectiveness, PBB-P2.*