ANALISIS PENERIMAAN PAJAK BUMI DAN BANGUNAN PERDESAAN DAN PERKOTAAN (PBB-P2) PADA PENDAPATAN DAERAH KABUPATEN BENGKALIS TAHUN 2020-2024

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ABSTRACT

This study aims to analyze the Land and Building Tax (PBB-P2) revenue and its impact on the Regional Revenue of Bengkalis Regency from 2020 to 2024, focusing on effectiveness, contribution, supporting factors, and improvement strategies. The research uses a descriptive qualitative approach through documentation, observation, and interviews with officials from the Regional Revenue Agency (Bapenda). The results indicate that the effectiveness of PBB revenue was categorized as very effective from 2020 to 2023 as the realization consistently exceeded the target, while in 2024, although the realization remained high, the effectiveness slightly decreased due to a significant increase in the target. The contribution of PBB to total regional tax revenue showed fluctuating trends, categorized as "Fair" from 2021 to 2023 and "Poor" in 2020 and 2024. Supporting factors for successful PBB-P2 revenue include updated tax data, direct services to villages, incentive systems, and accessible payment channels. The recommended strategies involve data improvements, taxpayer education, and strengthening both digital and face-to-face services to ensure stable and increased PBB revenue in the future.

Keywords: Land and Building Tax, Effectiveness, Contribution, Strategy, Regional Revenue