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ANALISIS EFEKTIVITAS PENERIMAAN
PAJAK BUMI DAN BANGUNAN
PERDESAAN DAN PERKOTAAN
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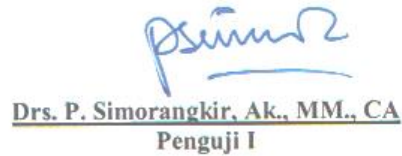
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THE EFFECTIVENESS ON RECEIPT OF LAND AND BUILDING TAXES ON RURAL AND URBAN AREAS IN JAKARTA

By Anggi Fardiansyah

Abstract

The purpose of this research is to know the effectiveness on receipt of land and building taxes on rural and urban areas in Jakarta well as the barrier acceptance and strategies used to raise the revenue. This Research using qualitative method with interpretive paradigm and phenomenology approach. The results of the study are the land and building taxes effectiveness in jakarta through years 2013-2018 having the value of an average of 96,15 % is considered relatively effective. The highest level of effectiveness is in 2018 are 104,85 % and the lowest level was in 2014 are 87,03 %. The Factors which hinder receipts is tax data objects have not been updated, The tax subject location is unknown, PBB-P2 acquisition policy, low awareness of taxpayers, and taxpayers are not able to pay taxes. The strategy undertaken to increase tax receipts in jakarta are updating tax data objects, collect the tax receivables, socialization, Granting a direct gift and award, Installation of warning sign and sticker attachments for people who still have not paid their taxes, and tax clearance.

Keynote : *Effectiveness, Land and Building Tax, Barrier factors, Strategy, Tax Clearance*