

RINGKASAN

Salah satu sumber pendapatan daerah adalah Pajak Bumi dan Bangunan (PBB) yang digunakan untuk membiayai penyelenggaraan pemerintahan dan pembangunan daerah hingga tingkat desa berupa Alokasi Dana Desa (ADD). Pengoptimalan Penerimaan Pajak Bumi dan Bangunan (PBB) diharapkan mampu meningkatkan penerimaan Pendapatan Daerah, sehingga hal tersebut akan meningkatkan pula anggaran Alokasi Dana Desa (ADD) yang pada akhirnya akan meningkatkan pembangunan di desa. Permasalahan yang terjadi terkait dengan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) tidak terlepas dari Kinerja Perangkat Desa Dalam Pelayanan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB –P2) di Desa Jatiwangi Kecamatan Pagerbarang Kabupaten Tegal.

Tujuan dari penelitian ini adalah untuk mengetahui Kinerja Perangkat Desa Dalam Pelayanan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2), kendala Pemerintah Desa dalam pelayanan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2), dan solusi guna mengatasi kendala dalam pelayanan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2).

Hasil penelitian menunjukkan bahwa Kinerja pelayanan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB –P2) di wilayah Kecamatan Pagerbarang Kabupaten Tegal cukup baik, namun belum optimal. Dari 13 (tigabelas) desa di Kecamatan Pagerbarang saat tanggal jatuh tempo 30 September setiap tahunnya selalu ada desa yang belum mencapai target realisasi 100%. Diperlukan upaya peningkatan kinerja ini dengan melibatkan semua komponen. Pihak kecamatan melalui kegiatan pembinaan administrasi PBB telah sering kali memotivasi agar Kepala Desa dan Perangkat Desa dapat lebih giat lagi untuk peningkatan realisasi perolehan Pajak Bumi dan Bangunan (PBB) di desa masing-masing. Sistem punishment and reward juga dinilai efektif guna meningkatkan kinerja perangkat desa. Kendala yang dialami Pemerintah Desa dalam pelayanan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) adalah kurangnya jumlah perangkat desa, karena adanya kekosongan jabatan. Masih rendahnya kualitas sumberdaya manusia perangkat desa, jumlah waktu beban kerja perangkat desa yang relatif besar, reward (penghargaan) berupa insentif dana bagi hasil yang masih rendah serta punishment (hukuman) yang masih ringan bagi perangkat desa yang melanggar aturan. Solusi guna mengatasi kendala dalam pelayanan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) antara lain diperlukannya pembinaan secara intensif dari pihak Kecamatan dan Kabupaten, perlunya diklat/ bintek peningkatan keterampilan dan pengetahuan perangkat desa, Sistem kompensasi berupa bagi hasil PBB yang memadai, Iklim kerja yang kondusif, Strategi organisasi Pemerintah Desa, Dukungan sumberdaya manusia perangkat desa dan kepala desa yang berkualitas, serta Manajemen pemerintahan desa yang baik. Untuk meningkatkan agar tertarik membayar Pajak Bumi dan Bangunan, perlu diberi pemahaman bahwa dana dari Pajak Bumi dan Bangunan pada akhirnya akan dinikmati oleh masyarakat melalui Alokasi Dana Desa (ADD). Selain itu secara berkala saat ada kegiatan bertema Pajak Bumi dan Bangunan (PBB) diadakan undian bagi masyarakat yang lunas dan membayar Pajak Bumi dan Bangunan sebelum tanggal jatuh tempo.

Kata Kunci: Kinerja, Pelayanan

SUMMARY

One source of regional income is the Land and Building Tax (PBB) which is used to finance the administration of government and regional development to the village level in the form of Village Fund Allocations (ADD). Optimizing Land and Building Tax Revenue (PBB) is expected to be able to increase Regional Revenue, so that it will also increase the Village Fund Allocation (ADD) budget which will ultimately increase development in the village. The problems that occur related to the Rural and Urban Land and Building Tax (PBB-P2) cannot be separated from the Performance of the Village Apparatus in Rural and Urban Land and Building Tax Services (PBB-P2) in Jatiwangi Village, Pagerbarang District, Tegal Regency.

The purpose of this study was to determine the performance of the Village Apparatus in Rural and Urban Land and Building Tax Services (PBB-P2), the constraints of the Village Government in the service of Rural and Urban Land and Building Taxes (PBB-P2), and solutions to overcome obstacles in service delivery. Rural and Urban Land and Building Tax (PBB-P2)..

The results showed that the service performance of Rural and Urban Land and Building Tax (PBB –P2) in Pagerbarang District, Tegal Regency was quite good, but not yet optimal. Of the 13 (thirteen) villages in Pagerbarang Subdistrict when the due date of September 30 each year there are always villages that have not reached the 100% realization target. This performance improvement effort is needed by involving all components. The sub-districts through PBB administrative development activities have often motivated the Village Head and Village Apparatus to be even more active in increasing the realization of PBB in their respective villages. The punishment and reward system is also considered effective in improving the performance of village officials. The obstacle experienced by the Village Government in providing PBB-P2 is the lack of village officials, due to vacancies. The quality of human resources for village officials is still low, the amount of time the workload of village officials is relatively large, rewards in the form of low profit-sharing incentives and punishments (penalties) are still light for village officials who violate the rules. Solutions to overcome obstacles in PBB-P2 include, among others, the need for intensive guidance from the sub-districts and districts, the need for training/bintek on improving the skills and knowledge of village officials, a compensation system in the form of an adequate PBB profit sharing, a conducive work climate, Village government organizational strategy, quality human resource support for village officials and village heads, and good village government management. To increase interest in paying the Land and Building Tax, it is necessary to understand that funds from the Land and Building Tax will ultimately be enjoyed by the community through the Village Fund Allocation (ADD). lottery for people who paid off and paid Land and Building Tax before the due date.

Keywords: Performance, Service