

ABSTRACT

Land and building tax revenues as a source of potential revenue and if the collection done efficiently and effectively, its full potential can be tapped by both as well as contributing to regional income. Determine of the magnitude of effectiveness of land and building tax receipts and contribution receipts tax on income from land and building area in Demak District. Analysis of methods study was conducted by using quantitative descriptive method to describe the effectiveness of land and building tax receipts as well as contribute land and building tax receipts for local revenue in Demak District in 2011 to 2014. From the analysis of discussion can be seen that the collection of land and building tax in Demak District has shown figures that are quite effective with the average 80,75%. Then, with average 1,37%, so the land and building tax contribution can't be perceived by Demak District community.

Keywords : Local revenue, Land and Building Tax, Effectivity, Contribution

ABSTRAK

Pajak Bumi dan Bangunan sebagai sumber pendapatan potensial dan jika pemungutan dilakukan secara efisien dan efektif, potensi penuh dapat disadap oleh kedua serta memberikan kontribusi bagi pendapatan daerah. Menentukan besarnya efektivitas penerimaan pajak bumi dan bangunan dan kontribusi penerimaan pajak bumi dan bangunan daerah di Kabupaten Demak. Analisis metode penelitian dilakukan dengan menggunakan metode deskriptif kuantitatif untuk menggambarkan efektivitas penerimaan Pajak Bumi dan Bangunan serta kontribusi penerimaan pajak bumi dan bangunan untuk pendapatan daerah di Kabupaten Demak tahun 2011 sampai 2014. Dari analisis pembahasan dapat diketahui bahwa penerimaan pajak bumi dan bangunan di Kabupaten Demak telah menunjukkan angka yang cukup efektif dengan rata-rata 80,75%. Kemudian, dengan rata-rata 1,37%, sehingga kontribusi pajak bumi dan bangunan tidak dapat dirasakan oleh masyarakat Kabupaten Demak.

Kata kunci: Pendapatan Daerah, Pajak Bumi dan Bangunan, Efektivitas, Kontribusi