ABSTRAK

Nabila Saraswati. 2026. Analisis Pemungutan dan Prosedur Pelaporan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan Guna Meningkatkan Pendapatan Asli Daerah Kota Madiun. Tugas Akhir. Program Studi D3 Manajemen Pajak, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Liliek Nur Sulistyowati, S.E., M.M (II) Erma Wulan Sari, S.Pd., M.Ak

Penelitian ini menganalisis pemungutan dan prosedur pelaporan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) di Kota Madiun guna meningkatkan Pendapatan Asli Daerah (PAD), sekaligus mengidentifikasi kendala yang dihadapi Badan Pendapatan Daerah (BAPENDA). Kajian ini dilandasi Teori Kepatuhan Pajak, *Theory of Planned Behavior*, dan teori pelayanan publik. Metode yang digunakan adalah kualitatif deskriptif dengan pendekatan studi kasus, melalui wawancara, observasi, dan dokumentasi. Hasil penelitian menunjukkan mekanisme pemungutan dan pelaporan PBB-P2 telah sesuai Standar Operasional Prosedur dan didukung sistem pembayaran digital seperti QRIS, sehingga realisasi penerimaan tahun 2023-2025 melampaui target. Namun, tunggakan pajak tetap meningkat akibat rendahnya kesadaran wajib pajak dan data objek pajak yang belum mutakhir. Optimalisasi PAD memerlukan pemutakhiran data, sosialisasi, dan strategi penagihan yang lebih efektif.

Kata Kunci: PBB-P2, Pendapatan Asli Daerah, Kepatuhan Wajib Pajak, Digitalisasi Pembayaran, Kota Madiun.

ABSTRACK

Nabila Saraswati. 2026. Analysis of the Collection and Reporting Procedures for the Rural and Urban Land and Building Tax to Increase Locally-Generated Revenue for Madiun City. Final Project. Diploma III Tax Management Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Supervisors: (I) Dr. Liliek Nur Sulistyowati, S.E., M.M.; (II) Erma Wulan Sari, S.Pd., M.Ak.

This study analyzes the collection and reporting procedures for the Rural and Urban Land and Building Tax (PBB-P2) in Madiun City with the aim of increasing Locally-Generated Revenue (PAD), while also identifying the challenges faced by the Regional Revenue Agency (BAPENDA). The study is grounded in Tax Compliance Theory, the Theory of Planned Behavior, and public service theory. A descriptive qualitative method with a case study approach was employed, utilizing interviews, observations, and document analysis. The results indicate that the PBB-P2 collection and reporting mechanisms align with Standard Operating Procedures and are supported by digital payment systems such as QRIS, resulting in revenue realization exceeding targets for the 2023–2025 period. However, tax arrears continue to rise due to low taxpayer awareness and outdated tax object data. Optimizing PAD requires data updates, public outreach, and more effective collection strategies.

Keywords: PBB-P2 (Rural and Urban Land and Building Tax), Locally-Generated Revenue, taxpayer compliance, tax arrears, Madiun City.