

Efektivitas Dan Kontribusi Pajak Bumi Dan Bangunan Perdesaan Dan Perkotaan Terhadap Pendapatan Asli Daerah Kabupaten Bondowoso (Studi Kasus Pada Badan Pendapatan Daerah Kabupaten Bondowoso) Effectiveness and Contribution of Earth Tax and Rural and Urban Buildings to The Original Income of Bondowoso Regency (Study At Bondowoso County Revenue Agency). Endro Sugiartono, SE, MM.

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ABSTRACT

This study aims to explain the level of effectiveness and contribution of Rural and Urban Land and Building Taxes to Bondowoso Regency's Original Regional Revenue in 2017-2020. This research was conducted at the Regional Revenue Agency of Bondowoso Regency. This study uses a descriptive qualitative method using a case study approach. Data collection procedures used in the form of field observations, interviews and documentation using triangulation techniques. Data analysis techniques used in the form of data reduction, data presentation and Conclusion Drawing and Data Verification. The results showed that the level of effectiveness of the Rural and Urban Land and Building Tax obtained an average effectiveness level of 88.08% with the criteria value being quite effective. Meanwhile, the contribution rate of Rural and Urban Land and Building Tax to Regional Original Income during 2017-2020 fluctuated with an average value of 4.76% with very low interpretation value criteria.

Keywords: Effectiveness, Contribution, Land and Building Tax