

## **ABSTRAK**

Penelitian ini bertujuan untuk mengetahui Evaluasi Peranan Badan Pengelolaan Pajak Dan Restribusi Daerah Dalam Mengoptimalkan Penerimaan Pajak Bumi Dan Bangunan Di Kota Metro. Jenis penelitian ini adalah penelitian deskriptif kualitatif. Pengumpulan data diperoleh dari data *time series* periode tahun 2015-2019 yaitu data pajak bumi dan bangunan (PBB), data pendapatan asli daerah (PAD). Analisa data penelitian dilakukan dengan menggunakan analisis data model Miles and Huberman, yaitu *data reduction, data display, and conclusion drawing/verification*. Hasil penelitian menunjukkan bahwa Peranan BPPRD dalam mengoptimalkan penerimaan pajak bumi dan bangunan di Kota Metro yang telah terlaksana dari Tahun 2015 hingga 2019, dapat dikatakan sudah optimal karena setiap tahun realisasi penerimaan yang diperoleh meningkat,

Kata Kunci: Evaluasi, Restribusi, Pajak Bumi dan Bangunan

## **ABSTRACT**

This study aimed to determine the evaluation of the role of the Regional Tax and Retribution Management Agency in Optimizing Land and Building Tax Revenue in Metro City. This type of research was descriptive qualitative research. Data collection was obtained from time series data for the 2015-2019 period, namely land and building tax data (PBB), data on local revenue (PAD). Analysis of research data was carried out using data analysis of the Miles and Huberman model, namely data reduction, data display, and conclusion drawing/verification. The results of the study showed that the role of BPPRD in optimizing land and building tax revenues in Metro City which had been carried out from 2015 to 2019, can be said to have been optimal because every year the realization of the obtained revenue increased.

Keywords: Evaluation, Retribution, Land and Building Tax