**ABSTRAK**


**EFEKTIVITAS PELAYANAN PAJAK DALAM MENINGKATKAN PENERIMAAN PAJAK DAERAH MELALUI ONLINE *SIPPOL* DI KOTA METRO**


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Permasalahan dalam pengelolaan pajak daerah di Kota Metro ditandai dengan rendahnya kepatuhan wajib pajak terutama PBB-P2 akibat pembayaran yang masih secara manual melalui RT serta kurangnya sosialisasi layanan digital. Kondisi ini menyebabkan realisasi penerimaan pajak daerah tidak memenuhi target meskipun nominal penerimaan meningkat setiap tahun. Untuk mengatasinya, BPPRD Kota Metro menerapkan layanan online *SipPol* sebagai upaya mempermudah dan mempercepat proses pembayaran pajak. Penelitian ini bertujuan menganalisis efektivitas proses pelayanan pajak melalui online *SipPol* serta mengidentifikasi faktor pendukung dan penghambat dalam pelaksanaannya. Penelitian ini menggunakan metode kualitatif deskriptif dengan wawancara, observasi dan dokumentasi. Hasil penelitian menunjukkan bahwa pemanfaatan *SipPol* memberi kemudahan akses dan mempercepat pembayaran tahun berjalan namun secara keseluruhan belum efektif dalam meningkatkan penerimaan pajak daerah. Faktor pendukung efektivitasnya meliputi dukungan regulasi dari pemerintah daerah, ketersediaan layanan digital serta komitmen BPPRD dalam mendorong pelayanan berbasis online. Adapun faktor penghambat meliputi kurangnya sosialisasi, rendahnya literasi digital wajib pajak, kendala teknis serta alur informasi yang tidak sepenuhnya sampai ke RT sehingga pemanfaatan *SipPol* belum merata. Berdasarkan temuan tersebut, disarankan agar BPPRD Kota Metro memperkuat sosialisasi, meningkatkan edukasi digital kepada masyarakat dan juga memperbaiki stabilitas teknis *SipPol* agar layanan pajak online dapat berjalan lebih optimal serta berkontribusi signifikan terhadap penerimaan pajak daerah.

**Kata Kunci: Efektivitas, Pelayanan Publik, SipPol, Pajak Daerah, Kota Metro.**

*ABSTRACT*


*THE EFFECTIVENESS OF TAX SERVICES IN INCREASING REGIONAL TAX REVENUE THROUGH ONLINE SIPPOL IN METRO CITY*



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*Problems in regional tax management in Metro City are characterized by low taxpayer compliance, particularly among PBB-P2 (land and building tax) due to manual payments through neighborhood associations (RTs) and a lack of digital service socialization. This condition results in regional tax revenue realization not meeting targets despite annual increases in revenue. To address this, the Metro City Regional Revenue Agency (BPPRD) implemented the SipPol online service as an effort to simplify and expedite the tax payment process. This study aims to analyze the effectiveness of the online tax service process through SipPol and identify supporting and inhibiting factors in its implementation. This study used a descriptive qualitative method through interviews, observation, and documentation. The results show that the use of SipPol provides easy access and accelerates current year payments, but overall it has not been effective in increasing regional tax revenue. Supporting factors for its effectiveness include regulatory support from the local government, the availability of digital services, and the BPPRD's commitment to promoting online-based services. Inhibiting factors include a lack of socialization, low digital literacy among taxpayers, technical constraints, and information flow that does not fully reach the neighborhood associations, resulting in unequal use of SipPol.  Based on these findings, it is recommended that the Metro City Regional Tax Office (BPPRD) strengthen outreach, enhance digital education for the public, and improve the technical stability of SipPol so that online tax services can operate more optimally and contribute significantly to regional tax revenue.*

***Keywords: Effectiveness, Public Services, SipPol, Local Taxes, Metro City.***