RINGKASAN

Tujuan penelitian ini adalah untuk mengetahui seberapa besar pengaruh kepemimpinan dan Motivasi terhadap Efektivitas Penarikan Pajak Bumi dan Bangunan di Desa Kedungwuluh Kidul Kecamatan Patikraja Kabupaten Banyumas baik secara sendiri-sendiri maupun bersama-sama. Metode Penelitian yang digunakan adalah metode survai dengan teknik pengambilan sampel menggunakan metode *Cluster Random Sampling* dengan kuisioner yang di uji validitas dan reliabilitas dari 38 responden. Metode analisa data dengan uji asumsi klasik yang mencakup uji normalitas, uji multikolinearitas, uji heterokedastisitas serta melakukan uji korelasi *product moment* dan regresi linier berganda.

Berdasarkan hasil analisis dapat disimpulkan bahwa Kepemimpinan dan motivasi secara sendiri-sendiri dan bersama-sama berpengaruh signifikan terhadap efektivitas penarikan pajak bumi dan bangunan. dengan nilai $t_{hitung} > t_{tabel}$ (2,781 > 1,689), motivasi terhadap efektivitas penarikan pajak bumi dan bangunan dengan $t_{hitung} > t_{tabel}$ (2,418 > 1,689) serta pengaruh secara bersama-sama dengan nilai $F_{hitung} > F_{tabel}$ (38,194 > 3,29).

Efektivitas penarikan Pajak Bumi dan Bangunan perlu ditingkatkan melalui upaya-meningkatkan kemampuan yang efektif, yaitu sebagai berikut:

1. Memberikan kesempatan bagi pemimpin untuk meningkatkan kapasitas melalui keikutsertaan dalam pelatihan dan diklat termasuk kesempatan untuk melanjutkan jenjang pendidikan formalnya agar pemimpin dapat meningkatkan kemampuan dalam memimpin dan memotivasi bawahan sehingga penarikan PBB lebih efektif.
2. Peningkatan fasilitas kerja agar mempermudah prosedur untuk mendapatkan pelayanan kepada masyarakat saat membayar Pajak Bumi dan Bangunan.
3. Perlunya menerapkan konsep *learning culture* untuk lebih meningkatkan motivasi kepada pegawai yang ikut serta dalam penarikan PBB (Pajak Bumi dan Bagunan) agar penarikan PBB lebih efektif.

Kata Kunci: Kepemimpinan, motivasi, dan efektivitas

SUMMARY

The purpose of this study was to determine how much influence leadership and motivation have on the Effectiveness of Land and Building Tax Collection in Kedungwuluh Kidul Village, Patikraja District, Banyumas Regency, both individually and together. The research method used a survey method with a sampling technique using the Cluster Random Sampling method with questionnaires that are tested for validity and reliability from 38 respondents. The data analysis method i using classical assumption test which includes normality test, multicollinearity test, heteroscedasticity test and perform product moment correlation test and multiple linear regression.

Based on the results of the analysis, it can be concluded that leadership and motivation individually and jointly have a significant effect on the effectiveness of the collection of land and building taxes. with a value of $t_{hitung} > t_{tabel}$ (2,781>1,689), the motivation for the effectiveness of the withdrawal of land and building taxes with $t_{hitung} > t_{tabel}$ (2,418>1,689) and the effect together with the value of $F_{hitung} > F_{tabel}$ (38,194 >3,29).The effectiveness of the Land and Building Tax collection needs to be improved through efforts

Improve effective capabilities, namely as follows:The effectiveness of the Land and Building Tax collection needs to be improved through efforts improve abilities in the context of career development, whic is as follows:
1. Provide opportunities for leaders to continue their formal education to attend training, education and training so that leaders can improve their ability to lead effectively.
2. Improve work facilities to simplify procedures for obtaining services to the public when paying Land and Building Tax.
3. Increase motivation for employees who participate in the collection of Land and Building Tax for a better, learning culture. Employees will learn a motivational learning culture in collecting taxes from the community and each employee is also enthusiastic about paying PBB for the convenience and security of owning a house public facilities.

Keywords: Leadership, motivation, and effectiveness