

ABSTRAK

PBB merupakan pajak yang dikenakan terhadap tanah dan bangunan, sementara IMB adalah izin yang diperlukan untuk mendirikan atau membongkar suatu bangunan. Di Desa Nampan, perangkat desa/sekretaris desa harus mengelompokkan wajib pajak berdasarkan domisili. Namun, perangkat desa sering mengalami kesulitan dalam memantau pembayaran dan petugas penarik pajak kesulitan memberi tanda kepada wajib pajak yang sudah membayar. Selain itu, proses pengajuan surat permohonan IMB harus datang secara langsung ke kantor desa, yang memakan waktu dan tenaga masyarakat. Untuk mengatasi masalah tersebut, dirancanglah sistem informasi berbasis web yang memudahkan pemantauan dan pengelompokan petugas penarik pajak serta memungkinkan pengajuan permohonan IMB secara online. Sistem ini menggunakan metode iterative, serta menggunakan *framework Laravel* dan database *MySQL*, dengan pengembangan kode program menggunakan bahasa pemrograman PHP dan HTML. Fitur-fitur yang disediakan antara lain pengelompokan wajib pajak berdasarkan domisili, pengelolaan surat permohonan IMB, rekapitulasi pembayaran PBB, tanda pembayaran bagi wajib pajak, dan pengajuan permohonan IMB secara *online*. Hasil implementasi sistem informasi ini memberikan kemudahan bagi perangkat desa dalam pemantauan dan pengelompokan petugas penarik pajak serta memberikan keuntungan bagi masyarakat dalam proses pengajuan permohonan IMB secara *online*. Selain itu, fitur rekap melihat pembayaran PBB memungkinkan pemantauan status pembayaran secara keseluruhan dan dapat dicetak. Dengan demikian, Sistem Informasi Monitoring Pajak Bumi & Bangunan (PBB) dan Permohonan Izin Mendirikan Bangunan (IMB) berbasis web pada Desa Nampan dikembangkan untuk mempermudah pengelolaan PBB dan pengajuan IMB.

Kata Kunci : *IMB, Kelompok, Sistem Informasi, Wajib Pajak PBB, Wilayah*

ABSTRACT

The Property Tax (PBB) is a tax imposed on land and buildings, while the Building Permit (IMB) is a permit required to construct or dismantle a building. In Nampan Village, village officials/village secretaries are required to categorize taxpayers based on their domicile. However, village officials often face difficulties in monitoring payments, and tax collectors struggle to mark taxpayers who have already paid. Additionally, the process of submitting IMB applications must be done in person at the village office, which consumes time and energy for the community. To address these issues, a web-based information system has been designed to facilitate monitoring and categorization of tax collectors, as well as enable online submission of IMB applications. This system utilizes an iterative method and employs the Laravel framework and MySQL database, with programming code development using PHP and HTML programming languages. The provided features include categorization of taxpayers based on domicile, management of IMB application letters, summary of PBB payments, payment indicators for taxpayers, and online submission of IMB applications. The implementation of this information system provides convenience for village officials in monitoring and categorizing tax collectors, as well as benefits for the community in the online application process for IMB. Furthermore, the payment summary feature allows for overall payment status monitoring and can be printed. Thus, the web-based Land and Building Tax (PBB) and Building Permit (IMB) Monitoring Information System in Nampan Village has been developed to facilitate the management of PBB and IMB applications.

Keywords: *Building Permit (IMB), Categorization, Information System, Property Taxpayers, Region*