Strategy to Increase PAD from Rural and Urban Land and Building Tax in Ciamis Regency.

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- **Abstract:** However, the primary difficulty identified in this study is that the regionalization of PBB–P2 in order to enhance Regional Original Income (PAD) is still far behind schedule. Specifically, the goal of this study was to examine efficient policy implementation techniques in order to maximize the rise in Regional Original Income (PAD) from Land and Building Taxes in the Rural and Urban Sectors in Ciamis Regency (PBB-P2). The theory of Fred David is used in this research, and it divides the process of strategy development into three stages, which are as follows: the Input Stage, the Matching Stage, and the Decision Stage. The descriptive research method combined with a qualitative case study methodology was utilized in this study to gather information. In Ciamis Regency, an effective policy implementation strategy for the transfer of Land and Building Taxes in the Rural and Urban Sector (PBB-P2) into local taxes in order to maximize the increase in Regional Original Income is a strategy in Quadrant I of the Grand Strategy Matrix, which has a superior strategic position and it is recommended to choose a strategy alternative, namely Concentric Diversification.
- **Keywords:** Regional Original Income (PAD), PBB-P2, Concentric Diversification