

Effectiveness of Collection of Land and Building Tax in the Rural and Urban Sector (PBB-P2) Receivables in Increasing the Realization of Revenue in the Revenue Agency of Bekasi City Area in 2019-2021

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ABSTRACT: Local taxes are taxes collected and managed by local governments to fund all government functions and local development. The Local Revenue Board is a local apparatus that functions to manage all types of revenue and local wealth income, one of which is Land and Building Tax in the Rural and Urban Sector (PBB-P2). The high amount of PBB P2 receivables in Bekasi City is due to problems in the implementation of tax collection. This research was conducted to determine the effectiveness of the PBB-P2 Receivable Collection in Bekasi City and the obstacles and efforts done in the collection of PBB-P2. The researcher used research methods descriptive qualitative. Data collection from this research is by interview, observation, and documentation. The result of this research shows that the effectiveness of Land and Building Tax in the Rural and Urban Sector collection of receivables in increasing the realization of Revenue is less effective when viewed from the non-achievement of the revenue target in 2021 with a percentage of 77.46% and the high number of PBB-P2 receivables which continues to increase every year. Less effective collection of PBB-P2 receivables in the City Bekasi is caused by several obstacles that occur such as lack of awareness of taxpayers, uneven socialization, lack of quality and quantity of human resources, and limited facilities and infrastructure. The efforts made by the Local Revenue Board of Bekasi City are to socialize along with banks to make it easier for taxpayers to make payments and cooperate with the Executive Unit for Integrated Service of sub-districts, villages, and neighborhood/hamlets.

Keywords: Land and Building Tax in the Rural and Urban Sector (PBB-P2), PBB-P2 Receivable, PBB-P2 Collection



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INTRODUCTION

Tax is a mandatory contribution to the state that is owed by an individual or entity ([Marlina & Syahribulan, 2021](#); [Oktaviani et al., 2020](#); [Padyanoor, 2020](#)) that is forced by law without obtaining an imbalance and is used for the purposes of the state for the greatest prosperity of the people according to Law Number 16 of 2009 ([Budiarmo & Karina, 2016](#); [Mardiasmo,](#)

2018; Pohan, 2021; Widiastuti, 2017). Tax is a very potential alternative (Selvi & Ramdhan, 2020; Sitohang & Sinabutar, 2020; Tambunan, 2020). As one of the potential sources of state tax revenue, the sector is a very appropriate choice, besides that it is relatively a reflection of the active participation of the community in financing development (Egbunike et al., 2018; Lahiri & Yang, 2021; Matti et al., 2022). The number of sources of tax that can be collected will improve infrastructure and public facilities (Aulawi, 2020; Capistrano, 2020; Ndoricimpa, 2021). Likewise, local taxes are used to carry out all government activities and regional development. With local revenue, it will minimize the area to central assistance (Benvenuti et al., 2016; Huang et al., 2022; Koethenbuerger, 2011).

The Rural and Urban Land and Building Tax (PBB-P2) is one type of regional tax with great potential for tax collection (Fendrich et al., 2022; Janoušková & Sobotovičová, 2019; Miyazaki & Sato, 2022). Rural and Urban Land and Building Tax is a tax on land and or buildings owned, controlled and or utilized by individuals or entities, except for areas used for forestry plantation and mining business activities (Anwari & Bandiyono, 2021; Hapsari et al., 2018; Prawitra & Lutfi, 2021). The Rural and Urban Land and Building Tax was originally a central tax which was converted into a regional tax. This transfer means that the overall management of the Rural and Urban Land and Building Tax is handed over to Regency/City Governments throughout Indonesia, including in the City of Bekasi.

Based on data from the Bekasi City Regional Revenue Agency, the realization of PBB-P2 revenues in Bekasi City from 2019 to 2021 is still fluctuating. In 2019, the PBB-P2 target was set at Rp. 599,712,917,219 with the realization of PBB-P2 amounting to Rp. 481,729,062,142, this indicates the achievement of the target and the highest realization, but the increase in realization is not balanced with the achievement of the targets that have been set. While in 2020 there was a significant decrease in the target and in 2021 there was an increase in realization from the previous year but the target was not achieved with a percentage of only 77.46%. Land and Building Tax receipts P2 experienced a decrease in targets and realization, one factor due to the large number of PBB-P2 receivables in Bekasi City.

The number of PBB-P2 Receivables in Bekasi City continues to increase every year. The total uncollected PBB-P2 receivables until 2021 reached Rp. 885,025,118,886 (BAPENDA Bekasi City 2022). The high receivables were due to various problems in the implementation of tax collection. Based on the results of the initial interview with Mr. Arul prestige of the operation section (OPSIR) of Arenjaya village, there are still many obstacles in carrying out the process of collecting tax arrears or PBB-P2 receivables, including taxpayers who have tax arrears, but the taxpayer is reluctant to pay the tax arrears, the implementation of billing to Taxpayers are not implemented optimally so that collections cannot be done and taxpayers whose whereabouts are not known.

Based on the explanation above, a common thread can be drawn that the implementation of billing is still not running optimally because of the lack of firm collection, tax identification that is not carried out properly and it can also be suspected that taxpayer compliance tends to be weak. Therefore, the authors raised the theme of Effectiveness with the following objectives:

1. To analyze the effectiveness of collecting Rural and Urban Land and Building Tax receivables in Bekasi City.
2. To analyze the obstacles faced in collecting Rural and Urban Land and Building Tax receivables in Bekasi City.
3. To analyze what efforts are being made to overcome obstacles in collecting Rural and Urban Land and Building Tax receivables in Bekasi City.

• LITERATURE REVIEW

1. Basic Tax Theory : According to P.J.A. Andriani in ([Rahayu, 2017](#)) formulates: “Taxes are contributions to the state (which can be enforced) owed by those who are obliged to pay them according to regulations without getting performance back, which can be directly appointed, and whose purpose is to finance general expenses related to the state's duty to run the government.” Tax Elements: (1) Contributions from the people to the state. Only the state has the right to collect taxes. The contribution is in the form of money (not goods). (2) Based on the law. Taxes are collected based on or with the force of the law and its implementing rules. (3) No reciprocal services or counter-achievements from countries that can be directly appointed. In the payment of taxes, it cannot be shown that there is an individual contra-achievement by the government. (4) Used to finance state households, namely expenditures that are beneficial to the wider community.
2. Local Tax : According to Dwikora [Harjo \(2019, 16\)](#) define: “Regional Tax is a tax that the regional government stipulates and collects based on regional regulations (PERDA) to be ratified in the Regional Revenue and Expenditure Budget and used to finance regional families.” Types of Regional Taxes Based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies ([in Samudra 2015, 68](#)) regional taxes are divided into 2 types, namely: (1) Provincial Taxes, consisting of: (a) Vehicle tax; (b) Duty on Transfer of Motor Vehicle Names; (c) Motor Vehicle Fuel Tax; (d) Surface Water Tax; and (e) Cigarette Tax. (2) Regency/City Taxes consist of: (a) Hotel Tax; (b) Restaurant tax; (c) Entertainment Tax; (d) Advertisement tax; (e) Street Lighting Tax; (f) Non-Metal and Rock Mineral Tax; (g) Parking Tax; (h) Groundwater Tax; (i) Swallow's Nest Tax; (j) Rural and Urban Land and Building Tax; (k) Fee for the Acquisition of Rights on Land and Buildings.
3. Land and Building Tax in the Rural and Urban Sector : According to the Bekasi City Regulation Number 10 of 2019 concerning Regional Taxes, Rural Urban Land and Building Tax is a tax on land and/or buildings owned, controlled, and/or utilized by an individual or entity, except for the area used for plantation, forestry, and mining business activities. Earth is the surface of the earth which includes land and inland waters and territorial seas district/city. While what is meant by building is engineering construction that is planted or permanently located on land and/or inland waters and/or sea. According to Darwin (2013, 8) Rural and Urban Land and Building Tax Subjects are individuals or entities that actually have a right to the land, and/or obtain benefits over the land, and/or own, control and/or obtain and/or benefit from the building. While the object of the Land and Building Tax is the earth and/or building, the meaning of the earth is the surface of the earth and the body beneath it. The earth's surface includes land and inland waters as well as the seas of the Indonesian territory. The basis for imposition of PBB-P2 uses the Selling Value of the Tax Object. In general, NJOP is obtained from buying and selling transactions that occur normally, but when there is no sale and purchase transaction, the NJOP will be determined by comparing the prices of tax objects. Land and Building Tax rates that apply until 2021 refer to the Law of the Republic of Indonesia Number 28 of 2009 concerning Regional Taxes and Regional Levies, then the Land and Building Tax rates are determined by Regional Regulations, where the highest rate is 0.3% (zero). point three percent). The calculation for PBB-P2 is based on the selling value for the building

before the tax rate is applied, first reduced by the Non-Taxable Selling Value of Rp. 10,000,000 (ten million rupiah).

4. Land and Building Tax Collection: Definition of Tax Collection According to [Mardiasmo \(2018, 141\)](#) namely: “A series of actions so that the Tax Insurer pays off the Tax Payable and the cost of tax collection by reprimanding or warning, carrying out instantaneous collection at once, notifying the Forced Letter, proposing prevention, carrying out confiscation, carrying out hostage taking, selling confiscated goods.” The right to collect Taxes expires after exceeding 5 (five) years from the time the tax is due. Taxes payable based on SPPT, SKPD, SKPDKB, SKPDKBT, STPD, Correctional Decision Letter, Objection Decision Letter, and appeal decision that are not or underpaid by the taxpayer on time can be collected by force letter. Based on Law No. 28 of 2009 concerning Regional Taxes and Regional Levies, the basis for collecting taxes must be paid within a maximum period of 1 (one) month from the date of issue. The amount of tax underpayment in the SKPDKB will be subject to administrative sanctions in the form of interest of 2% (two percent) a month calculated from underpaid or late taxes for a maximum period of 24 (twenty four) months from the time the tax becomes due.
5. Effectiveness: According to H. Emerson as quoted by Handyaningrat in his book entitled Introduction to Administration and Management (1999, 16), namely: “Effectiveness is a measuring in term of attaining prescribed goals or objectives” It is clear that if the goals and objectives have been achieved as previously planned, it is effective. So, if the goal or goal is not completed in accordance with the allotted time, the work cannot be said to be effective. Factors that affect the organization must receive serious attention if you want to realize an effectiveness. According to H. Emerson ([Handyaningrat 1999](#)) said about the effectiveness measure, as follows: (1) Achieving Goals. Objectives are the implementation of an organization's mission statement. The meaning of achieving goals, namely something that has been implemented and gets the desired results. (2) Standard Time. Standard Time is the time required to complete a cycle of work carried out according to work methods and normal speed with consideration of adjustment factors plus time allowances for personal and other unexpected needs that cannot be said to be effective. Meanwhile, according to [Halim \(2012\)](#) the formula used to measure the effectiveness of the implementation of tax audits is as follows:

$$\text{Effectiveness Ratio} = \frac{\text{acceptance realization}}{\text{acceptance target}} \times 100\%$$

An organization can be said to be effective if it can achieve what has been expected. Below is a table regarding the percentage of interpretation of effectiveness criteria:

Table I Interpretation of Effectiveness Value

Percentage	Criteria
>100%	Very effective

90-100%	Effective
80-90%	Effective enough
60-80%	Less effective
<60%	Ineffective

Source: [Mahmudi \(2016\)](#)

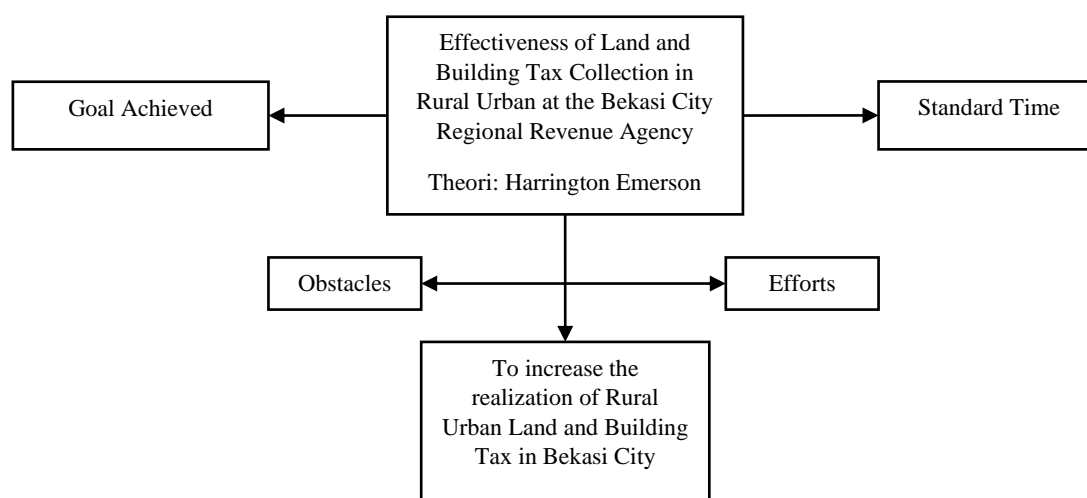
METHOD

This study uses a qualitative approach with a descriptive type of research. The main purpose of using a qualitative approach is to uncover facts and phenomena on the effectiveness of collecting P2 Land and Building Tax receivables in order to increase the realization of revenue at the Bekasi City BAPENDA in 2019-2021. The data collection techniques used in this study were in the form of observation, documentation and interviews with several informants, including the head of the tax office in the sub-field of billing for the Bekasi City Regional Revenue Agency, Academic Lecturers from the STIAMI Institute and three PBB-P2 taxpayers. In the process of data analysis carried out by the author in this study using the theory of Miles and Huberman ([Sugiyono, 2014, 2019](#)) namely the activity of analyzing qualitative data is interactive and continuous until it is completed. The analysis process is carried out by researchers, namely doing data reduction, presenting data and drawing conclusions. The location of the study to determine the effectiveness of the collection of PBB-P2 receivables in the City of Bekasi was carried out at the Bekasi City Regional Revenue Agency, which is located at Jl. Ir. H. Juanda No. 100, Margahayu, East Bekasi, Bekasi City.

Conceptual framework

Understanding the framework of thinking According to Sapto Haryoko ([Sugiyono, 2019](#)), namely: "The framework of thinking is a synthesis of the relationship between variables compiled from various theories that have been described. Based on the theories that have been described. Furthermore, it is analyzed critically and systematically, so as to produce a synthesis of the relationship between the variables studied. The synthesis of the relationship between these variables is then used to formulate hypotheses." The conceptual framework created by the author describes the effectiveness of collecting Rural and Urban Land and Building Tax receivables in increasing the realization of revenue in Bekasi City. The purpose of this research is to determine the effectiveness of collecting Rural and Urban Land and Building Tax receivables in Bekasi City. This research was conducted at the Office of the Regional Revenue Agency of Bekasi City. The results of this study can show the effectiveness of the implementation of Rural and Urban Land and Building Tax collections in increasing the realization of revenue at the Bekasi City Regional Revenue Agency as well as the obstacles and efforts. In this study, the author uses the theory put forward by H. Emerson ([Handayani 1999](#)) In general, the criteria for effectiveness can be classified into 2 items, namely the achievement of goals and time standards. The following is a conceptual model created by the author:

Figure I Conceptual Model



RESULT AND DISCUSSION

In the research that has been done, the researcher uses research instruments in the form of interviews, observations and documentation. The following are data relating to the main problems in the research obtained from the Bekasi City Regional Revenue Agency.

Table II Target and Realization of PBB-P2 Revenue for Bekasi City in 2019-2021

Year	Target	Realization	Percentage
2019	599.712.917.219	481.729.062.142	80,32%
2020	420.000.000.000	434.325.888.805	103,41%
2021	579.533.417.588	448.920.284.130	77,46%

Source: BAPENDA Bekasi City 2022

Based on table II above, it can be seen that the realization of PBB-P2 revenue in 2017 to 2021 has fluctuated. In 2019, the PBB-P2 target was set at IDR 599,712,917,219 with the realization of PBB-P2 amounting to IDR 481,729,062,142, this indicates the achievement of the target and the highest realization, but the increase in realization is not balanced with the achievement of the targets that have been set. While in 2020 there was a significant decrease in the target but the realization had exceeded the target with a percentage of 103.4% and in 2021 there was an increase in realization from the previous year but the target was not achieved with a percentage of only 77.46%. One of the factors for the low realization and not achieving the target was due to the unresolved PBB-P2 receivables due to the implementation of receivable collection that was not optimal.

The author also collects data from the Bekasi City BAPENDA regarding the Amount of Receivables of SPPT PBB-P2 in Bekasi City as follows:

Table III Final Balance of SPPT PBB-P2 Accounts Receivable in Bekasi City for 2019-2021

Tahun	SPPT	Jumlah (Rp)
2019	3.971.843	664.220.691.917
2020	4.000.263	763.760.123.474
2021	4.117.623	885.025.118.886

Source: BAPENDA Bekasi City 2022

From the table described above, it can be seen that the PBB-P2 Receivables in Bekasi City continue to increase every year. The total uncollected PBB-P2 receivables until 2021 reached Rp 885,025,118,886. The high PBB-P2 Receivable caused the low realization of PBB-P2 revenue which is one of the sources of funding for regional development financing in Bekasi City. This indicates that the Bekasi City BAPENDA must try to be more assertive in collecting the PBB-P2 receivables.

The PBB-P2 arrears in Bekasi City have been going on for years so that they accumulate and are increasingly difficult to collect. So, if the data on the realization of PBB-P2 revenues for 2019-2021 is juxtaposed with data on the amount of PBB-P2 receivables. Thus it can be concluded based on the Effectiveness Value table, PBB-P2 collection activities in Bekasi City are less effective because an organization can be said to be effective if it can achieve what has been expected while PBB-P2 receipts in Bekasi City in 2019 and 2021 do not reach the target with the percentage in 2021 is 77.46%. One of the causes of the ineffectiveness of collection is due to the high amount of PBB-P2 receivables which has continued to increase in the last three years.

As stated above that in analyzing the problem in this study refers to the theory of Effectiveness from H. Emerson quoted by Handayani in his book entitled Introduction to Administration and Management Science (1999), According to H. Emerson there are 2 dimensions in measuring effectiveness, namely the achievement of goals. and Standard Time.

In addition, it will also analyze the obstacles faced by the PBB-P2 billing officer in carrying out their duties and what efforts must be made to deal with these obstacles. The analysis was carried out based on the results of observations in the field, conducted interviews with informants consisting of regulators, academics and taxpayers as well as activities to document the data needed to carry out this analysis.

The following discussion is carried out by the author in accordance with the approach and reference to the theory as follows:

1. Effectiveness of Collection of Land and Building Tax Receivables P2 in Increasing the Realization of Revenue in the Revenue Agency of Bekasi City Area in 2019-2021.

Bekasi City Regional Regulation Number 10 of 2019 concerning Regional Taxes which is the legal basis applied in the city of Bekasi. This regulation is applied to the imposition of local taxes and services provided by the government, including collection. Billing is a series of actions so that taxpayers pay off their tax debts by giving warnings, warnings, carrying out instant and simultaneous collections and notifying Forced Letters.

PBB-P2 receivables occur when the right of the state/region to collect arises. The amount of PBB-P2 receivables consists of principal and/or administrative sanctions contained in the SPPT/SKP/STP. PBB-P2 receivables will continue to be recorded in the financial statements if in the following years the Taxpayer has not paid/paid more than the due date. The expiry period of these receivables is up to 5 years, resulting in a high number of receivables and a fairly heavy burden for the Bekasi City BAPENDA..

a. Goal Achieved

The purpose of this collection is to make taxpayers pay their land and building tax debts, the target is taxpayers who have PBB-P2 arrears or do not pay off their tax debts until maturity in the last 5 years. So the strategies that can be carried out include carrying out side operations (OPSIR) and socialization as well as providing rewards and punishments for officers and taxpayers. Has a tracking system to help officers trace PBB-P2 and increase payment points. Facilities and infrastructure are still limited in number and billing procedures have been carried out quite well and systematically, starting from recapitulating data, making letters of warning/reprimand, visiting taxpayers and submitting SPPT/STPD and helping deposit PBB-P2.

b. Standard Time

In resolving PBB-P2 receivables through this billing system, socialization to taxpayers regarding PBB-P2 is needed because the level of awareness/compliance of taxpayers can be influenced by the socialization provided by the officer. There has been socialization to taxpayers from officers but it is felt that taxpayers are still not running optimally and unevenly because the information provided is limited. Sanctions are also given to taxpayers in the form of a fine of 2% for 24 months and social sanctions in the form of placing a sign for taxpayers with debts above 100 million rupiah. The evaluation of the collection of PBB-P2 receivables is also routinely carried out by the collection team of the Bekasi City BAPENDA to see how far the revenue target has been achieved. As for the number of human resources in the field of billing at the Bekasi City BAPENDA, there are only 16 people, so it can be said that their performance is less effective considering the vast area of the city of Bekasi.

2. Obstacles in collecting Rural and Urban Land and Building Tax receivables in Bekasi City

From the results of interviews with regulators, taxpayers and academics, it was found that several obstacles faced in the process of collecting receivables caused the implementation of collection of PBB-P2 receivables in Bekasi City to be less than optimal, including:

- 1) The location of the taxpayer who is not known because he no longer occupies or inhabits the tax object he owns
- 2) The economic capacity of taxpayers is low due to the COVID-19 pandemic
- 3) Lack of socialization due to limited human resources
- 4) Limited facilities and infrastructure provided and payment systems that are often offline.

3. Efforts to overcome obstacles in collecting Rural and Urban Land and Building Tax receivables in Bekasi City

Based on the information processed by the author, it is necessary for the government's efforts to increase the realization of PBB-P2 revenue, namely to improve the things that are the obstacles to the non-optimal collection of receivables, in this case the obstacles or

obstacles in the implementation of the PBB-P2 collection in Bekasi City must be found a solution so that implementation can run smoothly as planned, so that PBB-P2 revenue is obtained which is more maximal than the previous year. Here are some of the efforts:

- 1) Cooperate with UPTD, sub-district and village apparatus as well as neighborhood/hamlets in carrying out the billing.
- 2) Providing incentives in the form of reductions, reliefs, and exemptions in certain cases on the principal tax and/or sanctions.
- 3) Thorough socialization to taxpayers with related banks to facilitate payments.

CONCLUSION

Based on research findings, discussions, and interpretations as well as theories and findings, the researchers can reach the following conclusions:

1. The effectiveness Land and Building Tax in the Rural and Urban Sector (PBB-P2) in the Context of Increasing Revenue Realization at the Bekasi City Regional Revenue Agency in 2019-2021 can be said to be less effective because the realization of PBB-P2 revenue is still low and does not reach the target with a percentage of only 77.46%. This is due to the high amount of PBB-P2 receivables which is increasing from year to year. According to the results of the theory analysis of the effectiveness of the factors that cause the ineffective implementation of PBB-P2 receivables collection, the standard time indicators related to socialization to taxpayers are still not optimal and the quality and quantity of Human Resources are still very lacking.
2. Obstacles in collecting Rural and Urban Land and Building Tax receivables in Bekasi City, namely from the lack of comprehensive socialization and education provided by the apparatus due to the limited number of personnel/HR, resulting in low taxpayer compliance in paying PBB-P2 arrears. The limited facilities and infrastructure provided by officers such as payment services by mobile bank cars and systems that are often offline have caused people to be reluctant to process and as a result they do not fulfill their obligations. The low economic capacity due to the Covid-19 pandemic has also made taxpayers unable to meet PBB-P2 arrears.
3. Efforts are being made to overcome obstacles in collecting Rural and Urban Land and Building Tax receivables in Bekasi City, namely intensively conducting socialization with banks to facilitate taxpayers in making their PBB-P2 payments, reminding taxpayers to make payments through prestige and payment points such as mobile bank cars, BJB banks, BTN banks, Indomaret, post offices, public service malls and digital services such as Tokopedia or GoPay, provide incentives and always synergize and collaborate with UPTD, sub-districts and neighborhood/hamlets sub-district apparatus in carrying out the billing.

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