



## Evaluation Of Land And Urban Rural Building Tax Receipts (PBB-P2) In Kapahiang Regency In 2021-2022

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### ABSTRACT

*This study aims to determine the evaluation and impact of PBB-P2 Revenue in Kepahiang Regency on PAD in 2021 - 2022. This study is a descriptive qualitative study. The research informants were taken from 7 people, namely: 2 Regional Finance Agency Staff, 1 PPB-P2 District officer, 1 PBB-P2 Village officer, 1 Sub-district Secretary, 1 Village Head and 1 Kepahiang Regency community who were taken through purposive sampling. The qualitative data analysis process goes through the following steps: Data reduction, Data presentation, and Conclusion drawing. The results of the study found that: 1) The strengths are the assistance from village officials who go directly to the field to collect PBB-P2 and the weaknesses are that the tax bill data does not match the tax object and the community entrusts it to the village head, and the administration system is too long, especially in banking, 2) Human resources are sufficient, for facilities and infrastructure are very supportive, but there are no funds or operational budgets for officers. Meanwhile, the tax collection procedure has been carried out in accordance with existing procedures or regulations and the technology or information system for taxes already has the Kepahiang Regency Regional Tax Application, 3) The process of collecting data and identifying tax objects that are in arrears and those that have been paid off and for the conformity between the guidelines and the implementation so far has been in line and in accordance with existing regulations. Meanwhile, socialization to the community from related institutions has not been carried out regarding the importance of PP-P2 and the actions taken against tax objects that are in arrears have not been given strict sanctions but only given verbal warnings, and 4) The achievement/success of PBB-P2 receipts has been quite good because there has been an increase from the previous year, although the expected goals have not been achieved because there are still people who are in arrears and do not want to pay taxes. Meanwhile, the effectiveness of the use of PBB-P2 funds received has greatly supported development in Kepahiang Regency.*



## INTRODUCTION

Tax is one that can be utilized. This is in line with Law Number 28 of 2009 concerning regional taxes and regional levies which gives authority to regional governments to plan, implement, manage, and report, be accountable for and manage their own activities, including regional government activities.

The paradigm of regional financial management is that managing local resources to achieve the expected plan can be carried out by the government. The function of regional autonomy so that regions can make decisions according to their potential and interests. In addition, to achieve regional autonomy, it is necessary to identify sectors that are considered to have the potential to be drivers of regional development, especially efforts to increase Regional Original Income (PAD).

The ability to maximize PAD can be seen from community participation in paying taxes because the responsibility for collecting regional taxes depends on all taxpayers and institutions that are obliged to provide guidance, services and supervision to all taxpayers.

PAD is regional income in the form of taxes, regional obligations, asset management, and resources sourced from the region through collection, improvement and addition of types of taxes and other income, so that PAD is very important because it functions as a source of funding and a benchmark for the realization of regional autonomy. Regional independence lies in the management of PAD as one of the sources of finance, of course it is expected to contribute to the region and can encourage the management of regional administration and development. Therefore, one possibility is to optimize existing regional taxes.

Rural and Urban Land and Building Tax (PBB-P2) is one of the Regional Taxes that has been delegated from the central

government to the regional government. The implementation of PBB-P2 in Kepahiang Regency is regulated by Kepahiang Regency Regional Regulation No. 02 of 2011 concerning Regional Taxes and Kepahiang Regent Regulation No. 07 of 2011 concerning Regional Taxes.

In the last 3 years it can be seen that the Tax Payable Notification Letter (SPPT) has not all been realized, although every year the receipt of PBB-P2 in Kapahiang Regency in the last 3 years has been quite high, but the problems that occur still exist, the receipt of PBB-P2 has not been in accordance with the Tax Payable Notification Letter (SPPT) that has been issued. Tax revenue, especially PBB P2, is certainly caused by many obstacles such as; limited tax collectors are also an internal problem for increasing PBB P2 tax revenue, so that there are limitations in recording PBB P2 taxpayers who have not been recorded and taxpayers who have not made tax payments. In addition, the results of observations in the field show that many people are in arrears in paying PBB-P2 due to the low public awareness to pay this PBB-P2.

In the last 4 years there has been a fluctuation in PAD and Regional Tax revenues, but the contribution of PBB-P2 to PAD and Regional Taxes has not been significant. If PBB-P2 in Kepahiang Regency can be increased, it will certainly have an impact on increasing PAD and Regional Taxes in the future. Therefore, in 2021 - 2022 the Regional Finance Agency (BKD) of Kepahiang Regency made efforts in various ways to collect PBB-P2 from taxpayers to increase Regional Original Income, but in its implementation it has not been as expected. This phenomenon is the background for the author's interest in conducting an evaluation of PBB-P2 revenues in Kapahiang Regency in 2021 - 2022.



## MATERIALS AND METHODE

The process of analyzing qualitative data obtained from field research and literature studies is then analyzed qualitatively. Qualitatively, analysis of the collected data is carried out using an interactive model developed by Miles and Huberman (Sugiyono, 2018:45).

The purpose of this study is to evaluate PBB-P2 Revenue in Kepahiang Regency in 2021 - 2022 and to determine the impact of PBB-P2 Revenue in Kepahiang Regency on PAD in 2021 - 2022.

The research informants were 7 people, namely: 2 Regional Finance Agency Staff, 1 Sub-district PPB-P2 officer, 1 Village PBB-P2 officer, 1 Sub-district Secretary, 1 Village Head and 1 Kepahiang Regency community member who were taken through purposive sampling.

**Data reduction:** Summarize, select the most important things, focus on what is important, and look for themes and patterns. Researchers summarize and capture the most important and important data. Data reduction in this study is the process of selecting, focusing, abstracting, and transforming raw data from the field. This process occurs throughout learning, from the beginning to the end of learning.

**Data presentation:** Data presentation can be done in narrative format, so that the data obtained is arranged in a relational pattern and is easier to understand. Presenting data gives you the opportunity to draw conclusions and take action. The presentation format can be in the form of narrative text that is grouped into one or more groups depending on the problem. Choose what data will be obtained and what data will be discarded so that it is not collapsed and displayed to obtain the desired data.

**Drawing conclusions (verification):** The last stage of data analysis is drawing or verifying conclusions. The meaning obtained from the data must always be

checked for truth and appropriateness to ensure its validity.

## RESULTS AND DISCUSSION

The findings show that the evaluation of PBB-P2 Receipts in Kepahiang Regency in 2021-2022 is quite good, although there are still shortcomings in its implementation. Therefore, the Kepahiang Regency Government must be able to re-register tax objects so that the area of land and buildings in the field matches the area of land and buildings on the Tax Bill and it is also necessary to prepare transportation for tax officers to be more active in collecting taxes from the community. Research findings based on research aspects are described below. The findings of this study are in line with the research study of Prawitra and Lutfi (2021) which found that the growth rate of PBB-P2 tended to be stable with the highest increase in 2015 increasing by 24.52% compared to 2014 and the lowest increase in 2019 with an increase of 8.43% compared to the previous year, in contrast to the growth rate of PAD realization which tended to fluctuate with the highest point increasing by 19.01% from 2016 and the lowest point in 2018 decreasing by 1.31% compared to 2017; the highest increase in 2018 was 104.75% (very effective) and the lowest in 2015 was 90.88% (effective); the highest level of PBB-P2 contribution to PAD in 2019 was 21.12% (moderate) and the lowest in 2017 with a value of 17.33% (less); and the management of PBB-P2 is carried out hierarchically as a form of internal control in its management.

In accordance with the research results of Ali and Harjo (2021) which found that the results of the evaluation of the implementation of the collection (PBB-P2) had not run optimally, because there were several indicators in the dimensions of the theory used that had not been met and obstacles to the implementation of PBB-P2



collection, namely lack of public understanding, lack of understanding of the Mayor's Regulation, lack of socialization carried out by the government regarding PBB-P2. In addition, efforts to overcome obstacles to the implementation of PBB-P2 collection, the City Government through the Regional Revenue Agency provided consultation services via social media to the public regarding PBB-P2, established regulations regarding deductions for payments and waivers of PBB-P2 fines, and collaborated with various related agencies in gradually socializing the community about PBB-P2.

The findings of this study are in line with research conducted by Nasution, et al. (2017) which found that the readiness of the Regency Government as seen from the parameters of the readiness of Regulations, Facilities and Infrastructure, Socialization and Budget showed that it was ready, while Human Resources and Cooperation with Related Parties showed that it was quite ready. This is because human resources with a bachelor's degree are still very lacking, so that it becomes a stumbling block for local governments in understanding PBB-P2 Management.

Provincial and City Land and Building Tax (PBB-P2) is a tax on land and/or buildings owned, managed and/or utilized by individuals or organizations. However, it does not include land used for plantations, forestry, or business and mining activities (Law No. 28 of 2009 concerning regional taxes and levies). Law Number 01 of 2022 concerning Central and Regional Financial Relations stipulates that Rural and Urban Land and Building Tax (hereinafter referred to as PBB-P2) is levied on land and/or buildings owned, managed and utilized.

### **1. Context Evaluation of PBB-P2 Receipts in Kepahiang Regency in 2021-2022.**

The findings of the context evaluation study show that the strength is

the assistance from village officials who go directly to the field to collect PBB-P2 and the weakness is that the tax bill data does not match the tax object so that the community is reluctant to pay and the community who entrusts it to the village head must wait for the village head to make a deposit to the bank before they can get proof of payment, and the administration system is too long, especially in banking, so that many people are not willing to pay their PBB-P2 tax.

Context evaluation determines needs, problems, and opportunities to help determine a decision, goals, priorities in the results. Rama et al. (2023:8) explain that context is the environment in which a program is implemented which includes program objectives, related policies, and social, economic, and political conditions and aims to understand these factors that influence program implementation.

### **2. Evaluation of PBB-P2 Revenue Input in Kepahiang Regency in 2021-2022.**

The findings of the input evaluation research show that human resources are quite good, facilities and infrastructure are very supportive, but there are no funds or operational budgets for officers. Meanwhile, tax collection procedures have been carried out in accordance with existing procedures or regulations and technology or information systems for taxes already have the Kepahiang Regency Regional Tax Application.

Input evaluation determines alternative approaches, implementation of activity plans, provision of facilities, provision of effective costs for preparing needs and achieving goals. Rama et al. (2023:8) said that input includes resources used to implement the program, such as budget, personnel, and facilities that aim to evaluate whether these resources are sufficient to achieve program goals effectively.



### 3. Evaluation of the PBB-P2 Receipt Process in Kepahiang Regency in 2021 - 2022.

The findings of the process evaluation study indicate that the process of collecting data and identifying tax objects that are in arrears and those that have been paid off and for the conformity between the guidelines and the implementation so far has been in line and in accordance with existing regulations. Meanwhile, socialization from the community from related institutions has not been carried out regarding the importance of this PP-P2 and the actions taken against tax objects that are in arrears have not had any strict sanctions but only given verbal warnings. The process evaluation looks at planning to help staff carry out activities and help assess the results of program performance. Process evaluation refers to what activities are carried out in the program, who is appointed as the person in charge of the program, when the activities will be completed. Rama et al. (2023:8) said that the process is how the program is implemented, strategies are used, activities are carried out, and interactions between personnel and program participants which aim to evaluate whether the strategies and activities used are effective in achieving program objectives and whether the interaction between personnel and program participants is positive.

### 4. Product Evaluation of PBB-P2 Receipts in Kepahiang Regency in 2021 - 2022.

The findings of the product evaluation study show that the achievement/success of PBB-P2 receipts is quite good because there has been an increase from the previous year, although the expected goals have not been achieved because there are still people who are in arrears and do not want to pay taxes. Meanwhile, the effectiveness of the use of PBB-P2 funds received has greatly

supported development in Kepahiang Regency.

Product evaluation to assess and assist staff to focus on the final results so that they can measure the success of the targets set. Rama et al (2023:8) said that products are the results achieved by a program, such as increasing the knowledge or skills of program participants, which aims to evaluate whether the program achieves the goals set and whether the results achieved are in accordance with expectations.

## CONCLUSION

Based on the results of the research and discussion, it can be concluded that: 1) Context aspect. The strength is the assistance from village officials who go directly to the field to collect PBB-P2 from the community and the weakness is that the tax bill data does not match the tax object, resulting in the community being reluctant to pay taxes and for people who entrust it to the village head with an administration system that is too long, especially in their banking, the community waits for the PBB-P2 officer to make a deposit to the bank before they can get proof of payment, 2) Input aspect. The human resources available are quite good, the facilities and infrastructure are very supportive, but there are no funds or operational budgets for PBB-P2 officers. Meanwhile, the tax collection procedure has been carried out in accordance with existing procedures or regulations and the technology or information system for taxes already has the Kepahiang Regency Regional Tax Application, 3) Process aspect. Data collection and identification of tax objects that are in arrears or have been paid off and for the conformity between the guidelines and the implementation so far have been in line and in accordance with existing regulations. Meanwhile, the socialization from related OPDs to the



community has not been carried out regarding the importance of PBB-P2, only to the point of socialization to PBB officers and the actions taken on tax objects that are in arrears have not been given strict sanctions but only given verbal warnings and 4) Product Aspects. The achievement/success of receiving PBB-P2 has been quite good because there has been an increase from the previous year, although the expected goals have not been achieved because there are still people who are in arrears and do not want to pay taxes. Meanwhile, the effectiveness of the use of PBB-P2 funds received has greatly supported development in Kepahiang Regency.

Suggestions to the Kepahiang Regency Government to be able to re-register tax objects and PBB-P2 tax subjects so that there is a match between the data on the land area and building area in the field with the data on the land area and building area on the Tax Bill issued and it is also necessary to prepare transportation facilities for tax officers to be more active in collecting PBB-P2 taxes from the community.

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