

## THE EFFECTIVENESS OF COLLECTION OF LAND AND BUILDING TAX IN REGIONAL REVENUE AGENCY (BAPENDA) MAKASSAR CITY

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### ABSTRACT

*This is motivated by the importance of taxes for state revenues and increasing regional finances. To achieve this goal, the government carries out the effectiveness of tax collection to increase regional income. By implementing the effectiveness of tax collection, the government expects tax revenue to be more optimal and reach the targets that have been set previously. The purpose of this study was conducted to determine the effectiveness of land and building tax collection at the Makassar City Regional Revenue Service in supporting Makassar City's PAD and to find out the inhibiting factors and supporters of PBB collection at the Makassar City Revenue Service. To achieve the objectives of this study, the type of research used is descriptive qualitative, namely to provide a clear picture of the problems studied, interpret and explain data systematically at the Makassar City Revenue Service with a qualitative research approach, namely conducting interviews with respondents who contain questions regarding matters related to research. The results of the study show that the effectiveness of land and building tax collection at the Regional Revenue Service of Makassar City is good or effective. However, the effectiveness of the collection can be increased so that the goals of the organization, namely increasing tax revenue, can be fulfilled. Meanwhile, to measure the effectiveness of land and building tax collection, namely by looking at the level of taxpayer compliance as measured through the juridical aspect. consists of WP registration, SPT reporting, tax calculation and tax payment.*

**Keywords: Effectiveness, PBB, Qualitative**

### ABSTRAK

Hal ini dilatarbelakangi oleh pentingnya pajak bagi penerimaan negara serta peningkatan keuangan daerah. Untuk mencapai tujuan tersebut, maka pemerintah melakukan efektivitas pemungutan pajak untuk menambah pendapatan daerah. Dengan dilakukannya efektivitas pemungutan pajak, maka pemerintah mengharapakan penerimaan pajak dapat lebih optimal dan mencapai target yang sudah ditetapkan sebelumnya. Adapun tujuan dari penelitian ini dilakukan untuk mengetahui efektivitas pemungutan pajak bumi dan bangunan di Dinas Pendapatan Daerah Kota Makassar dalam menunjang PAD Kota Makassar serta untuk mengetahui faktor penghambat serta pendukung pemungutan PBB di Dispenda Kota Makassar. Untuk mencapai tujuan penelitian ini maka tipe penelitian yang digunakan adalah kualitatif deskriptif yakni untuk memberikan gambaran secara jelas mengenai masalah-masalah yang diteliti, menginterpretasikan serta menjelaskan data secara sistematis pada Dinas Pendapatan Daerah Kota Makassar dengan pendekatan penelitian yang digunakan adalah kualitatif, yaitu melakukan wawancara kepada responden yang berisi pertanyaan-pertanyaan mengenai hal yang berhubungan dengan penelitian. Dari hasil penelitian menunjukkan bahwa efektivitas pemungutan pajak bumi dan bangunan di Dinas Pendapatan Daerah Kota Makassar sudah cukup baik atau efektif. Namun hendaklah keefektivan pemungutan tersebut dapat ditingkatkan agar tujuan dari organisasi yaitu meningkatkan penerimaan pajak dapat terpenuhi. Sementara untuk mengukur efektivitas pemungutan pajak Bumi dan Bangunan yaitu dengan melihat tingkat kepatuhan wajib pajak yang diukur melalui aspek yuridis. terdiri dari pendaftaran WP, pelaporan SPT, penghitungan pajak dan pembayaran pajak.

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**Kata Kunci: Efektivitas, PBB, Kualitatif**

## **1. INTRODUCTION**

The Regional Government seeks to develop and increase its role in the economic and financial sector. In order to increase the effectiveness of government administration, both through government bureaucracy, development and service to the community, the implementation of regional autonomy for districts/cities that is real and responsible is a policy that we must positively welcome. With the issuance of Law Number 32 of 2004 concerning Regional Government and Law Number 33 of 2004 concerning Balancing of Central and Regional Government Finances, the system and mechanism of local government management will undergo fundamental changes. Autonomy for the regions will actually be implemented in a real and responsible manner and will no longer be just some kind of slogan. As a consequence of carrying out regional autonomy which began in 2001, each region is required to strive to increase the source of Local Own Revenue so that it is able to finance the administration of government and further improve services to the community. Efforts to increase Regional Original Income can be carried out by extensification, one of which is by increasing the effectiveness of collection, namely by optimizing the existing potential and continuing to seek to explore new sources of income whose potential is possible so that taxes or fees can be collected. The regional autonomy policy which was effectively implemented in January 2001 caused pro and con reactions in society,

Regional taxes are an important source of local revenue (PAD) to finance the implementation of local government. In accordance with Law No. 34 of 2000, regarding regional taxes which states: "That regional taxes are an important source of regional income to finance regional administration and regional development to establish regional autonomy that is broad, real and responsible." To increase local taxes, it is necessary to make efforts to increase the effectiveness and contribution of local tax revenues. One of them is through the subject and object of regional income so that it can increase the productivity of Regional Original Income (PAD). Likewise, Makassar City, which is one of the cities in South Sulawesi Province, is also given the authority to regulate and manage its own regional revenue sources. For the continuity and progress of Makassar City, it is hoped that Makassar City will be able to explore, manage, and maximize the potential of existing resources in Makassar City. By continuing to explore, manage and maximize the potential of existing resources in the City of Makassar, it will be able to increase local taxes, so as to maximize Regional Original Income. The Regional Government of Makassar City itself stipulates that local taxes come from hotel taxes, restaurant taxes, entertainment taxes, advertisement taxes, street lighting taxes, non-metal mineral and rock taxes, parking taxes, and swallow's nest taxes. This is regulated in Regional Regulation No. 5 of 2012 concerning Regional Taxes and Regional Levies. and maximize the potential of existing resources in the city of Makassar. By continuing to explore, manage and maximize the potential of existing resources in the City of Makassar, it will be able to increase local taxes, so as to maximize Regional Original Income. The Regional

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After the enactment of Law No. 28 of 2009 regarding regional taxes and regional levies, the Makassar city BAPENDA exercised this authority, in accordance with the drafts before the enactment of the regional tax law. With the progress of the policies implemented by the Makassar city BAPENDA, it may not go very well and not be in accordance with what policy makers in the city of Makassar expect and will greatly affect the increase in PAD of the city of Makassar if the collection is not neatly arranged, both from the supervision of the workers' body , to the tax collection mechanism itself, if it continues like this it will have an impact on the following year. Of all the plans or designs carried out by the Makassar city government in increasing PAD in the city of Makassar, good regional tax collection is needed so that it is in accordance with the previous planning or design, how BAPENDA implements this regulation both from human resources who are given training and a mature collection design both collection and collection of the tax itself. Therefore the researcher wants to find out how the collection by BAPENDA Makassar city manages its own regional taxes so that it can increase PAD Makassar city and can support all aspects related to local taxes and fees for a better future. So based on the description above, the author is interested to conduct research on "Effectiveness of Collection of Land and Building Tax in the Regional Revenue Agency (BAPENDA) of Makassar City". how does BAPENDA carry out this regulation, both from human resources who are given training and a well-thought-out collection design, both collection and collection of the tax itself. Therefore the researcher wants to know how the collection carried out by BAPENDA Makassar city manages its own regional taxes so that it can increase Makassar city PAD and can support all aspects related to regional taxes and fees for a better future. So based on the description above, the author is interested to conduct research on "Effectiveness of Collection of Land and Building Tax in the Regional Revenue Agency (BAPENDA) of

***THE EFFECTIVENESS OF COLLECTION OF LAND AND BUILDING TAX IN REGIONAL REVENUE AGENCY (BAPENDA) MAKASSAR CITY***

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## **2. LITERATURE REVIEW**

The word effective comes from the word "effect" and is used in this term as a causal relationship. Effectiveness can be viewed as a cause of other variables. Effectiveness means that the goals that have been planned before can be achieved or in other words the target is achieved because of the activity process. Robbins explained that effectiveness can be defined as the level of organizational achievement of short-term goals (objectives) and long-term (means). The selection reflects strategic constituencies, evaluating interests, and the level of organizational life.

PBB is a tax that is a material object, namely land/land and/or buildings. The state of the subject (who pays) does not determine the amount of tax. The legal basis for Land and Building Tax (PBB) is Law no. 12 of 1985 concerning Land and Building Tax as amended by Law no. 12 of 1994 concerning Land and Building Tax.

Tax compliance put forward by Norman D. Nowak as "a climate" of compliance and awareness of fulfilling tax obligations is reflected in the situation (Rahayu, 2009) as follows:

- a. Taxpayers understand and try to understand the provisions of the tax laws and regulations
- b. Fill out the tax form completely and clearly
- c. Calculate the amount of tax owed correctly
- d. Pay taxes owed on time

## **3. RESEARCH METHODOLOGY**

In research on the Effectiveness of Collection of Land and Building Tax at the Regional Revenue Agency (BAPENDA) of Makassar City, the authors used a qualitative approach in which the research was conducted in a descriptive manner, namely to find out or describe the reality of the events under study, making it easier for writers to obtain objective data in the context of to find out the effectiveness of land and building tax collection at BAPENDA Makassar city.

## **4. RESULTS AND DISCUSSION**

### **4.1 The effectiveness of land and building tax collection at the Regional Revenue Agency (BAPENDA) of Makassar City in supporting PAD of Makassar City.**

The tax sector is the largest source of state revenue. Therefore, the government continues to make efforts to make taxes a source of state financing so as to encourage it to take steps in order to realize

the desired expectations through tax collection, of various types of taxes collected by the state, Land and Building Tax is a potential tax that contributes a large share of state revenues. Starting January 1 2013, Land and Building Tax (PBB) is no longer managed by the Directorate General of Taxes (DGT) but the Makassar City Regional Revenue Agency. This refers to Law Number 28 of 2009 article 77 concerning the transfer of Land and Building Tax from the Central Government to Regional Government and PERDA Number 3 of 2010 regarding Makassar Regional Tax.

With this transition, 100% of revenue from PBB will go to district/city PAD. Where previously, when it was still managed by the Directorate General of Taxes (DGT), districts/cities only received a share of 64.8% of the total PBB. In addition, the Central Government also transferred all authorities related to PBB management to districts/cities. This authority includes the process of data collection, assessment, determination, administration, billing and tax services. Even before the transition occurred, the regional government had conducted data collection on taxpayers and billing/collection of taxpayers. The authority to manage and collect PBB tax is seen from how effective it is collected. effectiveness in general shows that to what extent a predetermined goal is achieved. Effectiveness is the relationship between output and goals or objectives to be achieved. Operational activities are said to be effective if the process of activities achieves goals and is spent wisely (the ultimate goal of the policy). tax effectiveness indicators describe the range of consequences and impacts (outcomes) of program outputs in achieving program objectives. The greater the contribution of the resulting output to the achievement of the specified goals or objectives, the more effective the work process of an organizational unit. The level of effectiveness in collecting and managing Land and Building Tax is measured by comparing the PBB revenue target with the PBB realization in the same year. Effectiveness is the contribution generated by the output (output) to the achievement of the goals and objectives that have been set. Furthermore, By knowing the effectiveness of the intensification of PBB-P2 collection, it is hoped that the organization will be able to assess its level of success in achieving its previously targeted goals. In streamlining tax collection for the Makassar area, especially land and building taxes, BAPENDA Makassar city, cooperates with sub-districts and sub-districts in the process of registering and depositing SPT and remitting it to BAPENDA and BAPENDA which assigns employees to each sub-district to monitor everything that happens in every districts. In accordance with the regulations, it is hoped that the role of BAPENDA will be for taxpayer users to carry out their obligations both from registering and depositing SPT, but there are still many taxpayers in the city of Makassar who are not aware of this tax themselves. and according to what the author wants to examine, namely the effectiveness of tax collection, it can be seen from taxpayer compliance so that collection can be effective, and from several indicators to measure effectiveness, namely; "Registered taxpayers, taxpayers filling out forms clearly and depositing notification letters, smuggling taxes, and paying their taxes on time or paying taxes in arrears" of the four indicators there are several that are mentioned and that makes the target achievement not achieved. The collection of Land and Building Tax in the City of Makassar which is carried out by BAPENDA of the

***THE EFFECTIVENESS OF COLLECTION OF LAND AND BUILDING TAX IN REGIONAL REVENUE AGENCY (BAPENDA) MAKASSAR CITY***

City of Makassar has so far been running effectively because of the increase in targets and the realization given has increased, even though the level of taxpayer compliance has slightly increased every year. As well as achieving the target of passing 50 percent for each district, from all sub-districts and revenues that have increased from the previous year, making the UPTD PBB Makassar City run well in supporting the increase in PAD Makassar City. And the awareness of taxpayers to carry out their taxpayer compliance needs to be increased in the future so that each sub-district can reach 100 percent and increase PAD for the city of Makassar in the future.

#### **4.2 The influence's factors collection of Land and Building Tax at the Makassar City Regional Revenue Agency (BAPENDA).**

In the implementation of land and building tax collection, the most fundamental is the understanding of tax which is the main obstacle, as well as the problem of limited human resources. Basically, since the autonomy and deconcentration of authority, the problems faced have become increasingly difficult where every change in regional leadership, employees who manage revenues from various taxes are often transferred, so that human resources who are experts in management are transferred by new regional heads. This is also the biggest obstacle faced by regional governments throughout Indonesia, namely preparing technical human resources on an ongoing basis, because in the Regional Government there are no schools that specifically train prospective PBB-P2 technical staff, especially PBB assessors. Fortunately, now there are many young people who understand and want to help socialize taxes slowly.

a. Obstacle factor

1. Not evenly distributed and maximum tax collection to the community.
2. Society or taxpayers are not really aware of the importance of paying taxes.
3. There is still a lot of land or land that has not been registered as a tax object.

b. Supporting factors

1. Sanctions given to people who do not pay taxes really help the government so that taxpayers are aware of paying taxes on time.
2. Socialization about the importance of paying taxes for regional development is very helpful to grow
3. Public awareness to jointly achieve the target every year so that PAD continues to increase.

## **5. CONCLUSIONS AND RECOMMENDATIONS**

### **5.1. Conclusion**

1. The effectiveness of PBB collection at BAPENDA Makassar City in order to increase PAD Makassar City has increased, and PBB collection has always increased from previous years which were obtained by BAPENDA Makassar City. Of the four indicators to measure the effectiveness of PBB-P2 collection

- in Makassar City, they are, namely, Taxpayer Registration, Taxpayer SPT Deposits, No Tax Smuggling, and Payment of taxpayer arrears. The collection of Land and Building Tax in the City of Makassar which is carried out by BAPENDA of the City of Makassar has so far been effective because of the increase in targets and the realization given has increased, even though the level of taxpayer compliance has slightly increased every year. As well as achieving the target of passing 50 percent for each district,
2. Inhibiting Factor ietax collection has not been maximized, people are not really aware of the importance of paying taxes, and there is still a lot of land that has not been registered as a tax object.
- Supporting Factors namelysanctions given to people who do not pay taxes really help the government so that taxpayers are aware of paying taxes on time. The socialization of the importance of paying taxes for regional development is very helpful in growing public awareness to jointly achieve the target every year so that PAD continues to increase.

## **5.2. Suggestion**

Suggestions that the writer can recommend in this study include the following:

1. Expects the Makassar City BAPENDA to provide training for all employees in terms of assessment and data input process, if there is an imbalance in terms of data management for year-end accounting
2. Maximizing human resources to facilitate field work in terms of monitoring any problems that occur in each of these sub-districts.
3. Strengthen the information system from both the sub-district and the sub-district itself, so that SPT payments that are considered important can be maximized even more if there are irregularities as said by the UPTD PBB can be minimized so that they don't happen.

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***THE EFFECTIVENESS OF COLLECTION OF LAND AND BUILDING TAX IN REGIONAL REVENUE AGENCY (BAPENDA) MAKASSAR CITY***

